

HOUSE BILL No. 1369

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-8-1; IC 3-10; IC 3-11-2-12; IC 3-13-10-3; IC 6-1.1; IC 6-1.5; IC 6-2.5-8-1; IC 32-21-2-13; IC 36-1-8-14.2; IC 36-2; IC 36-3-2; IC 36-6-5-1; IC 36-7; IC 36-9-11.1-11.

Synopsis: Property tax assessment. Effective January 1, 2011: (1) eliminates county assessors, township assessors, and county property tax assessment boards of appeal; (2) establishes a state assessment division in the department of local government finance (DLGF) that includes ten regions in Indiana, each with a regional assessor; (3) requires the DLGF to perform property assessment functions throughout Indiana, including the general reassessment of real property effective in 2011 and functions previously performed by the county assessor; (4) provides for payment of regional assessors' salaries from the property reassessment funds of the counties in the region; (5) establishes a state assessment board; and (6) establishes a county exemption board in each county. Establishes an appointments committee to recommend candidates to the governor for appointment to positions in the state assessment division. Increases the penalty for failure to file a correct sales disclosure form from \$100 to \$500. Effective January 1, 2015: (1) defines fair market value to be based primarily on the most recent sale price; (2) requires the DLGF to assess all real property in Indiana on the basis of fair market value; and (3) permits the DLGF to create a new assessment after 2015 if physical alteration of the property has occurred, but requires a new assessment only upon petition by the property owner.

Effective: Upon passage; July 1, 2009; January 1, 2010; January 1, 2011.

Hinkle

January 13, 2009, read first time and referred to Committee on Ways and Means.



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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1369

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 3-10-1-19, AS AMENDED BY P.L.146-2008,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2010]: Sec. 19. (a) The ballot for a primary election shall
4 be printed in substantially the following form for all the offices for
5 which candidates have qualified under IC 3-8:

OFFICIAL PRIMARY BALLOT

6
7 _____ Party
8 For paper ballots, print: To vote for a person, make a voting mark
9 (X or ✓) on or in the box before the person's name in the proper
10 column. For optical scan ballots, print: To vote for a person, darken or
11 shade in the circle, oval, or square (or draw a line to connect the arrow)
12 that precedes the person's name in the proper column. For optical scan
13 ballots that do not contain a candidate's name, print: To vote for a
14 person, darken or shade in the oval that precedes the number assigned
15 to the person's name in the proper column. For electronic voting
16 systems, print: To vote for a person, touch the screen (or press the
17 button) in the location indicated.

2009

IN 1369—LS 7038/DI 52+



- 1 Vote for one (1) only
 2 Representative in Congress
 3 ☐ (1) AB _____
 4 ☐ (2) CD _____
 5 ☐ (3) EF _____
 6 ☐ (4) GH _____

7 (b) The offices with candidates for nomination shall be placed on
 8 the primary election ballot in the following order:

- 9 (1) Federal and state offices:
 10 (A) President of the United States.
 11 (B) United States Senator.
 12 (C) Governor.
 13 (D) United States Representative.
 14 (2) Legislative offices:
 15 (A) State senator.
 16 (B) State representative.
 17 (3) Circuit offices and county judicial offices:
 18 (A) Judge of the circuit court, and unless otherwise specified
 19 under IC 33, with each division separate if there is more than
 20 one (1) judge of the circuit court.
 21 (B) Judge of the superior court, and unless otherwise specified
 22 under IC 33, with each division separate if there is more than
 23 one (1) judge of the superior court.
 24 (C) Judge of the probate court.
 25 (D) Judge of the county court, with each division separate, as
 26 required by IC 33-30-3-3.
 27 (E) Prosecuting attorney.
 28 (F) Circuit court clerk.
 29 (4) County offices:
 30 (A) County auditor.
 31 (B) County recorder.
 32 (C) County treasurer.
 33 (D) County sheriff.
 34 (E) County coroner.
 35 (F) County surveyor.
 36 ~~(G) County assessor.~~
 37 ~~(H)~~ (G) County commissioner.
 38 ~~(I)~~ (H) County council member.
 39 (5) Township offices:
 40 ~~(A) Township assessor (only in a township referred to in~~
 41 ~~IC 36-6-5-1(d)).~~
 42 ~~(B)~~ (A) Township trustee.

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- 1 ~~(C)~~ **(B)** Township board member.
 2 ~~(D)~~ **(C)** Judge of the small claims court.
 3 ~~(E)~~ **(D)** Constable of the small claims court.
 4 (6) City offices:
 5 (A) Mayor.
 6 (B) Clerk or clerk-treasurer.
 7 (C) Judge of the city court.
 8 (D) City-county council member or common council member.
 9 (7) Town offices:
 10 (A) Clerk-treasurer.
 11 (B) Judge of the town court.
 12 (C) Town council member.
 13 (c) The political party offices with candidates for election shall be
 14 placed on the primary election ballot in the following order after the
 15 offices described in subsection (b):
 16 (1) Precinct committeeman.
 17 (2) State convention delegate.
 18 (d) The following offices and public questions shall be placed on the
 19 primary election ballot in the following order after the offices described
 20 in subsection (c):
 21 (1) School board offices to be elected at the primary election.
 22 (2) Other local offices to be elected at the primary election.
 23 (3) Local public questions.
 24 (e) The offices and public questions described in subsection (d)
 25 shall be placed:
 26 (1) in a separate column on the ballot if voting is by paper ballot;
 27 (2) after the offices described in subsection (c) in the form
 28 specified in IC 3-11-13-11 if voting is by ballot card; or
 29 (3) either:
 30 (A) on a separate screen for each office or public question; or
 31 (B) after the offices described in subsection (c) in the form
 32 specified in IC 3-11-14-3.5;
 33 if voting is by an electronic voting system.
 34 (f) A public question shall be placed on the primary election ballot
 35 in the following form:
 36 (The explanatory text for the public question,
 37 if required by law.)
 38 "Shall (insert public question)?"
 39 ☐ YES
 40 ☐ NO
 41 SECTION 2. IC 3-10-2-13, AS AMENDED BY P.L.146-2008,
 42 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JANUARY 1, 2010]: Sec. 13. The following public officials shall be elected at the general election before their terms of office expire and every four (4) years thereafter:

- (1) Clerk of the circuit court.
- (2) County auditor.
- (3) County recorder.
- (4) County treasurer.
- (5) County sheriff.
- (6) County coroner.
- (7) County surveyor.
- ~~(8) County assessor.~~
- ~~(9)~~ (8) County commissioner.
- ~~(10)~~ (9) County council member.
- ~~(11)~~ (10) Township trustee.
- ~~(12)~~ (11) Township board member.
- ~~(13) Township assessor (only in a township referred to in IC 36-6-5-1(d)).~~
- ~~(14)~~ (12) Judge of a small claims court.
- ~~(15)~~ (13) Constable of a small claims court.

SECTION 3. IC 3-11-2-12, AS AMENDED BY P.L.146-2008, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 12. The following offices shall be placed on the general election ballot in the following order:

- (1) Federal and state offices:
 - (A) President and Vice President of the United States.
 - (B) United States Senator.
 - (C) Governor and lieutenant governor.
 - (D) Secretary of state.
 - (E) Auditor of state.
 - (F) Treasurer of state.
 - (G) Attorney general.
 - (H) Superintendent of public instruction.
 - (I) United States Representative.
- (2) Legislative offices:
 - (A) State senator.
 - (B) State representative.
- (3) Circuit offices and county judicial offices:
 - (A) Judge of the circuit court, and unless otherwise specified under IC 33, with each division separate if there is more than one (1) judge of the circuit court.
 - (B) Judge of the superior court, and unless otherwise specified under IC 33, with each division separate if there is more than

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- 1 one (1) judge of the superior court.
 2 (C) Judge of the probate court.
 3 (D) Judge of the county court, with each division separate, as
 4 required by IC 33-30-3-3.
 5 (E) Prosecuting attorney.
 6 (F) Clerk of the circuit court.
 7 (4) County offices:
 8 (A) County auditor.
 9 (B) County recorder.
 10 (C) County treasurer.
 11 (D) County sheriff.
 12 (E) County coroner.
 13 (F) County surveyor.
 14 ~~(G) County assessor.~~
 15 ~~(H)~~ (G) County commissioner.
 16 ~~(I)~~ (H) County council member.
 17 (5) Township offices:
 18 ~~(A) Township assessor (only in a township referred to in~~
 19 ~~IC 36-6-5-1(d)).~~
 20 ~~(B)~~ (A) Township trustee.
 21 ~~(C)~~ (B) Township board member.
 22 ~~(D)~~ (C) Judge of the small claims court.
 23 ~~(E)~~ (D) Constable of the small claims court.
 24 (6) City offices:
 25 (A) Mayor.
 26 (B) Clerk or clerk-treasurer.
 27 (C) Judge of the city court.
 28 (D) City-county council member or common council member.
 29 (7) Town offices:
 30 (A) Clerk-treasurer.
 31 (B) Judge of the town court.
 32 (C) Town council member.

33 SECTION 4. IC 6-1.1-0.5 IS ADDED TO THE INDIANA CODE
 34 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2009]:

36 **Chapter 0.5. Assessor Duties Performed by Department of Local**
 37 **Government Finance**

38 **Sec. 1. For calendar years after 2010, the department of local**
 39 **government finance shall perform duties that:**

- 40 (1) are assigned by law to:
 41 (A) the county assessor; or
 42 (B) the township assessor;

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for calendar years before 2011; and

(2) are not assigned by law to an entity other than the department of local government finance.

SECTION 5. IC 6-1.1-1-6.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 6.5. (a) Except as provided in subsection (b), "fair market value" of real property for an assessment date after 2014 means the price at which real property most recently sold in a transaction that:**

(1) was arms length; and

(2) occurred after 2009 and before the assessment date.

(b) If for an assessment date after 2014:

(1) real property did not sell in a transaction that:

(A) was arms length; and

(B) occurred after 2009 and before the assessment date; or

(2) real property that sold in a transaction referred to in subdivision (1) has been physically altered, including the placement of a building or other improvement on undeveloped land, since an assessment for the property was last determined;

"fair market value" of real property for the assessment date means the price at which a willing buyer and a willing seller would arrive in an arms length transaction, after negotiation for a sale, where neither is acting under compulsion and both have a reasonable knowledge of all the facts affecting value.

SECTION 6. IC 6-1.1-3-1, AS AMENDED BY P.L.146-2008, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 1. (a) Except as provided in subsection (c), personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.**

(b) Except as provided in subsection (c), personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

(1) regularly used or permanently located where it is situated; or

(2) owned by a nonresident who does not have a principal office within this state.

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(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return **in a calendar year before 2011** to the assessor of the township in which the owner resides or to the county assessor if there is no township assessor for the township, **or to the department of local government finance in a calendar year after 2010**. If such evidence is not filed within forty-five (45) days after the filing deadline, the township or county assessor for the area where the owner resides **or the department of local government finance** shall determine if the owner filed a personal property return in the township or county where the property is situated. If such a return was filed, the property shall be assessed where it is situated. **In a calendar year before 2011**, if such a return was not filed, the township or county assessor for the area where the owner resides shall notify the assessor of the township or county where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 7. IC 6-1.1-3-4, AS AMENDED BY P.L.146-2008, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) **In a calendar year before 2011**, if a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

(1) two (2) or more townships in the county are served by township assessors and the conflict involves two (2) or more of those townships; or

(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.

If the conflict involves different counties, **or if the question arises in a calendar year after 2010**, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities

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of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 8. IC 6-1.1-3-5, AS AMENDED BY P.L.146-2008, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. Before the assessment date of each year **before 2011**, the county auditor shall deliver to each township assessor (if any) and the county assessor the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 9. IC 6-1.1-3-7, AS AMENDED BY P.L.146-2008, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

(1) **in a calendar year before 2011**, the assessor of each township in which the taxpayer's personal property is subject to assessment; ~~or~~

(2) **in a calendar year before 2011**, the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment; **or**

(3) **in a calendar year after 2010, the department of local government finance.**

(b) The township assessor, ~~or~~ county assessor, **or department of local government finance** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor, ~~or~~ county assessor, **or department of local government finance** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) If:

(1) a taxpayer has personal property subject to assessment in more than one (1) township in a county; and

(2) the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000);

the taxpayer filing a return shall file a single return with the county

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assessor **in a calendar year before 2011, or the department of local government finance in a calendar year after 2010**, and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. The taxpayer shall provide the county assessor **or the department of local government finance** with the information necessary for the county assessor **or the department** to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.

(e) **In a calendar year before 2011**, the county assessor shall provide to each affected township assessor (if any) in the county all information filed by a taxpayer under subsection (d) that affects the township.

(f) The county assessor **or the department of local government finance** may refuse to accept a personal property tax return that does not comply with subsection (d). For purposes of IC 6-1.1-37-7, a return to which subsection (d) applies is filed on the date it is filed with the county assessor **or the department of local government finance** with the schedule required by subsection (d) attached.

SECTION 10. IC 6-1.1-3-14, AS AMENDED BY P.L.146-2008, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. **In a calendar year before 2011**, the township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) examine and verify; or

(2) allow a contractor under IC 6-1.1-36-12 to examine and verify;

the accuracy of each personal property return filed with the township or county assessor by a taxpayer. If appropriate, the assessor or contractor under IC 6-1.1-36-12 shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 11. IC 6-1.1-3-15, AS AMENDED BY P.L.146-2008, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township, ~~or~~ county assessor, **or department of local government finance** as required by this chapter, the township or county assessor **or the department** may examine:

(1) the personal property of the person;

(2) the books and records of the person; and

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(3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor **or the department of local government finance** shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township or county assessor **or the department of local government finance** may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township or county assessor **or the department of local government finance**, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 12. IC 6-1.1-3-16, AS AMENDED BY P.L.146-2008, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. If, from the evidence before a township or county assessor **for a calendar year before 2011, or the department of local government finance for a calendar year after 2010**, the assessor **or the department** determines that a person has temporarily converted any part of the person's personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the township or county assessor **or the department** shall assess the converted property to the taxpayer.

SECTION 13. IC 6-1.1-3-17, AS AMENDED BY P.L.146-2008, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 17. (a) On or before June 1 of each year, each township assessor (if any) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the township assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1:

(1) of each year **before 2011**, each county assessor; **or**

(2) **of each year after 2010, the department of local government finance;**

shall certify to the county auditor the assessment value of the personal property in every taxing district.

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(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 14. IC 6-1.1-3-18, AS AMENDED BY P.L.146-2008, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 18. (a) **In each year before 2011**, each township assessor of a county (if any) shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year **before 2011**, the county assessor:

(1) shall review and may audit the business personal property returns that the taxpayer is required to file in duplicate under section 7(c) of this chapter; and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 15. IC 6-1.1-3-21, AS AMENDED BY P.L.146-2008, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 21. Subject to the limitations in IC 6-1.1-35-9, assessment returns, lists, and any other documents and information related to the determination of personal property assessments shall be preserved as public records and open to public inspection. ~~The township assessor, or the county assessor if there is no township assessor for the township, shall preserve and maintain these records.~~

SECTION 16. IC 6-1.1-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. Real property shall be assessed at the place where it is situated, and it shall be assessed to the person liable for the taxes under IC ~~1971~~, 6-1.1-2-4.

SECTION 17. IC 6-1.1-4-4, AS AMENDED BY P.L.146-2008, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, 2000, and be the basis for taxes payable in 2003.

(b) A general reassessment, involving a physical inspection of all real property in Indiana **and conducted by the department of local government finance**, shall begin July 1, 2009. ~~and each fifth year thereafter. Each~~ The reassessment under this subsection:

(1) shall be completed on or before March 1, ~~of the year that succeeds by two (2) years the year in which the general reassessment begins;~~ **2011**; and

(2) shall be the basis for taxes payable in ~~the year following the year in which the general assessment is to be completed;~~ **2012**.

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1 (c) For assessment dates after 2014, general reassessments of
2 real property do not apply as the basis for the taxes.

3 ~~(c)~~ (d) In order to ensure that assessing officials are prepared for a
4 general reassessment of real property, the department of local
5 government finance shall give adequate advance notice of the general
6 reassessment to the assessing officials of each county.

7 SECTION 18. IC 6-1.1-4-4.3 IS ADDED TO THE INDIANA
8 CODE AS A NEW SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2009]: Sec. 4.3. (a) The department of local
10 government finance shall determine real property assessments:

11 (1) in a general reassessment of real property for the
12 assessment date in 2011 under section 4 of this chapter;

13 (2) for assessment dates in 2012 through 2014 as necessary to
14 account for:

15 (A) new construction on; and

16 (B) changes in assessments of;

17 real property subject to subdivision (1);

18 (3) for the assessment date in 2015 for all real property in
19 Indiana based on fair market value; and

20 (4) subject to subsection (b), for assessment dates after 2015
21 as necessary to reflect fair market value.

22 (b) For an assessment date after 2015:

23 (1) a new assessed value is determined for real property only
24 if:

25 (A) physical alteration of the real property, including the
26 placement of a building or other improvement on
27 undeveloped land, has occurred since an assessment for the
28 property was last determined; and

29 (B) the physical alteration affects the value of the real
30 property;

31 (2) the department of local government finance must
32 determine a new real property tax assessment for the
33 assessment date only if the property owner files a petition
34 with the department not later than thirty (30) days after the
35 assessment date that:

36 (A) specifies one (1) or more physical alterations to the real
37 property that warrant a determination of assessed value
38 different from the last determined assessed value; and

39 (B) requests that the department of local government
40 finance determine a new assessment; and

41 (3) the department of local government finance may
42 determine a new real property tax assessment for the

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1 **assessment date if the department determines through any**
 2 **means that one (1) or more physical alterations to the real**
 3 **property since an assessment for the property was last**
 4 **determined warrant a determination of assessed value**
 5 **different from the last determined assessed value.**

6 SECTION 19. IC 6-1.1-4-4.5, AS AMENDED BY P.L.228-2005,
 7 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2009]: Sec. 4.5. (a) The department of local government
 9 finance shall adopt rules establishing a system for annually adjusting
 10 the assessed value of real property **for assessment dates before 2015**
 11 to account for changes in value in those years since a general
 12 reassessment of property last took effect.

13 (b) Subject to subsection (e), the system must be applied to adjust
 14 assessed values beginning with the 2006 assessment date and each year
 15 thereafter **before 2015** that is not a year in which a **general**
 16 reassessment **under section 4 of this chapter** becomes effective.

17 (c) The rules adopted under subsection (a) must include the
 18 following characteristics in the system:

19 (1) Promote uniform and equal assessment of real property within
 20 and across classifications.

21 (2) Require that assessing officials:

22 (A) reevaluate the factors that affect value;

23 (B) express the interactions of those factors mathematically;

24 (C) use mass appraisal techniques to estimate updated property
 25 values within statistical measures of accuracy; and

26 (D) provide notice to taxpayers of an assessment increase that
 27 results from the application of annual adjustments.

28 (3) Prescribe procedures that permit the application of the
 29 adjustment percentages in an efficient manner by assessing
 30 officials.

31 (d) The department of local government finance must review and
 32 certify each annual adjustment determined under this section.

33 (e) In making the annual determination of the base rate to satisfy the
 34 requirement for an annual adjustment under subsection (a), the
 35 department of local government finance shall determine the base rate
 36 using the methodology reflected in Table 2-18 of Book 1, Chapter 2 of
 37 the department of local government finance's Real Property Assessment
 38 Guidelines (as in effect on January 1, 2005), except that the department
 39 shall adjust the methodology to use a six (6) year rolling average
 40 instead of a four (4) year rolling average.

41 SECTION 20. IC 6-1.1-4-4.7, AS AMENDED BY P.L.146-2008,
 42 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JULY 1, 2009]: Sec. 4.7. The department of local government finance shall provide training to ~~township assessors, county assessors, and~~ county auditors with respect to the verification of sales disclosure forms. ~~under 50 IAC 21-3-2.~~

SECTION 21. IC 6-1.1-4-11, AS AMENDED BY P.L.219-2007, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) **Subject to subsection (c)**, if a substantial amount of real and personal property in a township has been partially or totally destroyed as a result of a disaster, the county assessor shall:

(1) cause a survey to be made of the area or areas in which the property has been destroyed; and

(2) order a reassessment of the destroyed property;

if a person petitions the county assessor to take that action. The county assessor shall specify in the assessor's order the time within which the reassessment must be completed and the date on which the reassessment will become effective. However, the reassessed value and the corresponding adjustment of tax due, past due, or already paid is effective as of the date the disaster occurred, without penalty.

(b) The petition for reassessment of destroyed property, the reassessment order, and the tax adjustment order may not be made after December 31st of the year in which the taxes which would first be affected by the reassessment are payable.

(c) For assessment dates after 2010, the department of local government finance shall perform the duties that otherwise would be performed by the county assessor under this section.

SECTION 22. IC 6-1.1-4-12.4, AS AMENDED BY P.L.146-2008, SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property ~~Notwithstanding section 4 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located; or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the oil or gas interest and is assessable to the person who owns or operates the interest.~~

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(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to assessment as real property ~~Notwithstanding section 4 of this chapter, each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the appurtenance and are assessable to the person who owns or operates the working interest in the oil or gas interest.~~

SECTION 23. IC 6-1.1-4-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. (a) **For assessment dates before 2011**, in assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use.

(b) **For assessment dates before 2011**, the department of local government finance shall give written notice to each county assessor of:

- (1) the availability of the United States Department of Agriculture's soil survey data; and
- (2) the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map.

All assessing officials and the property tax assessment board of appeals shall use the data in determining the true tax value of agricultural land **for assessment dates before 2011**.

(c) The department of local government finance shall by rule provide for the method for determining the true tax value of each parcel of agricultural land.

(d) This section does not apply to land purchased for industrial, commercial, or residential uses.

SECTION 24. IC 6-1.1-4-13.6, AS AMENDED BY P.L.146-2008, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13.6. (a) **For assessment dates before 2011**, the township assessor, or the county assessor if there is no township assessor for the township, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township or county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the

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values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under section 4 of this chapter becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under section 4 of this chapter becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county (if any) of the values as modified by the county property tax assessment board of appeals. Assessing officials shall use the values determined under this section.

(d) For assessment dates after 2010, the department of local government finance shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites).

SECTION 25. IC 6-1.1-4-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. (a) Except as provided in subsection (b) of this section, land may not be assessed to an adjacent property holder if it:

- (1) is occupied by and is within the right-of-way of a railroad, interurban, or street railway;
- (2) is within the line of a levee constructed and maintained either by a levee association or under any law of this state;
- (3) is used and occupied as part of a public drainage ditch,

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including land that:

(A) is adjacent to the ditch; and

(B) cannot be used for farmland or any other purpose because of a need for access to the ditch; or

(4) is within a right-of-way that is used and occupied as a public highway.

(b) Where land described in subsection (a)(1), (a)(2), or (a)(3) has not been transferred by deed to a person who holds the land for railroad, interurban, street railway, levee, drainage, or public highway purposes, the land shall be assessed to the adjacent property owner. However, the assessed value of the land so assessed shall be deducted from the assessed value of the land assessed to the adjacent property owner.

(c) If an assessor and a landowner fail to agree on the amount of land described in subsection (a)(1), (a)(2), (a)(3), or (a)(4), the assessor shall have the county surveyor make a survey to determine the amount of land so described.

(d) For assessment dates after 2010, the department of local government finance shall perform the duties that otherwise would be performed by the county assessor under this section.

SECTION 26. IC 6-1.1-4-15, AS AMENDED BY P.L.146-2008, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 15. (a) **For assessment dates before 2011**, if real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, shall either appraise the property or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township or county assessor or the assessor's authorized representative may, after first making known the assessor's or representative's intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township or county and which are subject to assessment.

(c) For assessment dates after 2010, the department of local government finance shall perform the duties that otherwise would be performed by the county assessor under this section.

SECTION 27. IC 6-1.1-4-17, AS AMENDED BY P.L.146-2008, SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this chapter, **for assessment dates before 2011**, a county assessor may employ professional appraisers as technical advisors for assessments

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1 in all townships in the county. The department of local government
2 finance may approve employment under this subsection only if the
3 department is a party to the employment contract.

4 (b) A decision by a county assessor to not employ a professional
5 appraiser as a technical advisor in a general reassessment is subject to
6 approval by the department of local government finance.

7 (c) As used in this chapter, "professional appraiser" means an
8 individual or firm that is certified under IC 6-1.1-31.7.

9 SECTION 28. IC 6-1.1-4-18.5, AS AMENDED BY P.L.146-2008,
10 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JULY 1, 2009]: Sec. 18.5. (a) A county assessor may not use the
12 services of a professional appraiser for assessment or reassessment
13 purposes **under section 17 of this chapter** without a written contract.
14 The contract used must be either a standard contract developed by the
15 department of local government finance or a contract that has been
16 specifically approved by the department. The department shall ensure
17 that the contract:

18 (1) includes all of the provisions required under section 19.5(b)
19 of this chapter; and

20 (2) adequately provides for the creation and transmission of real
21 property assessment data in the form required by the legislative
22 services agency and the division of data analysis of the
23 department.

24 (b) No contract shall be made with any professional appraiser to act
25 as technical advisor in the assessment of property, before the giving of
26 notice and the receiving of bids from anyone desiring to furnish this
27 service. Notice of the time and place for receiving bids for the contract
28 shall be given by publication by one (1) insertion in two (2) newspapers
29 of general circulation published in the county and representing each of
30 the two (2) leading political parties in the county. If only one (1)
31 newspaper is there published, notice in that one (1) newspaper is
32 sufficient to comply with the requirements of this subsection. The
33 contract shall be awarded to the lowest and best bidder who meets all
34 requirements under law for entering a contract to serve as technical
35 advisor in the assessment of property. However, any and all bids may
36 be rejected, and new bids may be asked.

37 (c) The county council of each county shall appropriate the funds
38 needed to meet the obligations created by a professional appraisal
39 services contract which is entered into under this chapter.

40 SECTION 29. IC 6-1.1-4-20, AS AMENDED BY P.L.146-2008,
41 SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2009]: Sec. 20. The department of local government finance

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may establish a period with respect to each general reassessment that is the only time during which a county assessor may enter into a contract with a professional appraiser **under section 17 of this chapter**. The period set by the department of local government finance may not begin before January 1 of the year the general reassessment begins. If no period is established by the department of local government finance, a county assessor may enter into such a contract only on or after January 1 and before April 16 of the year in which the general reassessment is to commence.

SECTION 30. IC 6-1.1-4-22, AS AMENDED BY P.L.146-2008, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 22. (a) ~~If any~~ **For assessment dates before 2011,** an assessing official ~~who~~ assesses or reassesses any real property under this article ~~the official~~ shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment.

(b) During a period of general reassessment, each township or county assessor shall mail the notice required by this section within ninety (90) days after the assessor:

(1) completes the appraisal of a parcel; or

(2) receives a report for a parcel from a professional appraiser or professional appraisal firm.

(c) For assessment dates after 2010, the department of local government finance shall give notice to the taxpayer, by mail, of the amount of an assessment.

SECTION 31. IC 6-1.1-4-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 24. **(a) For assessment dates before 2011,** immediately following an assessment or reassessment of real property, the county property tax assessment board of appeals shall notify the county auditor of the assessed value of the land and improvements so assessed. The county property tax assessment board of appeals shall give the notice on the form and in the manner prescribed by the department of local government finance.

(b) For assessment dates after 2010, the department of local government finance shall notify the county auditor of the assessed value of any land and improvements assessed by the department.

SECTION 32. IC 6-1.1-4-25, AS AMENDED BY P.L.146-2008, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 25. (a) **For assessment dates before 2011,** each township assessor and each county assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The township or county

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assessor's records shall at all times show the assessed value of real property in accordance with this chapter. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) **For assessment dates before 2011**, the township assessor (if any) in a county having a consolidated city, the county assessor if there are no township assessors in a county having a consolidated city, or the county assessor in every other county, shall:

(1) maintain an electronic data file of:

(A) the parcel characteristics and parcel assessments of all parcels; and

(B) the personal property return characteristics and assessments by return;

for each township in the county as of each assessment date;

(2) maintain the electronic file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 33. IC 6-1.1-4-27.5, AS AMENDED BY P.L.146-2008, SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 27.5. (a) The auditor of each county shall establish

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a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

(1) the estimated costs referred to in section 28.5(a) of this chapter; minus

(2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) ~~With respect to a general reassessment of real property that is to commence on July 1, 2014, and each fifth year thereafter; For property taxes due in each calendar year after 2009,~~ the county council of each county shall ~~for property taxes due in the year that the general reassessment is to commence and the four (4) years preceding that year;~~ levy against all the taxable property in the county an amount equal to ~~one-fifth (1/5) of the estimated costs of the general reassessment directed by the department of local government finance to cover the expenses~~ under section ~~28.5~~ **28.5(e)** of this chapter.

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department determines it is appropriate because the estimated cost of:

(1) a general reassessment; or

(2) making annual adjustments under section 4.5 of this chapter; has changed.

(f) The county assessor may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

(1) a general reassessment;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to the county assessor under IC 6-1.1-5.5-3; or

(3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased funding.

(g) If the county fiscal body denies a petition under subsection (f), the county assessor may appeal to the department of local government

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1 finance. The department of local government finance shall:

2 (1) hear the appeal; and

3 (2) determine whether the additional levy is necessary.

4 SECTION 34. IC 6-1.1-4-28.5, AS AMENDED BY P.L.146-2008,
5 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2009]: Sec. 28.5. (a) **For assessment dates before 2011**,
7 money assigned to a property reassessment fund under section 27.5 of
8 this chapter may be used only to pay the costs of:

9 (1) the general reassessment of real property, including the
10 computerization of assessment records;

11 (2) payments to assessing officials and hearing officers for county
12 property tax assessment boards of appeals under IC 6-1.1-35.2;

13 (3) the development or updating of detailed soil survey data by
14 the United States Department of Agriculture or its successor
15 agency;

16 (4) the updating of plat books;

17 (5) payments for the salary of permanent staff or for the
18 contractual services of temporary staff who are necessary to assist
19 assessing officials;

20 (6) making annual adjustments under section 4.5 of this chapter;
21 and

22 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms
23 forwarded to:

24 (A) the county assessor; or

25 (B) township assessors (if any);

26 under IC 6-1.1-5.5-3.

27 Money in a property tax reassessment fund may not be transferred or
28 reassigned to any other fund and may not be used for any purposes
29 other than those set forth in this section.

30 (b) All counties shall use modern, detailed soil maps in the general
31 reassessment of agricultural land.

32 (c) The county treasurer of each county shall, in accordance with
33 IC 5-13-9, invest any money accumulated in the property reassessment
34 fund. Any interest received from investment of the money shall be paid
35 into the property reassessment fund.

36 (d) **For expenditures relating to assessment dates before 2011**,
37 an appropriation under this section must be approved by the fiscal body
38 of the county after the review and recommendation of the county
39 assessor. However, in a county with a township assessor in every
40 township, the county assessor does not review an appropriation under
41 this section, and only the fiscal body must approve an appropriation
42 under this section.

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(e) For assessment dates after 2010, money assigned to a property reassessment fund under section 27.5 of this chapter shall be used for transfers to the department of local government finance for payment of salaries under IC 6-1.1-30-18(f). The department of local government finance shall inform the county auditor each calendar year of the amount to be transferred to the department in the immediately succeeding calendar year under this subsection.

SECTION 35. IC 6-1.1-4-29, AS AMENDED BY P.L.146-2008, SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 29. (a) **For assessment dates before 2011**, the expenses of a reassessment, except those incurred by the department of local government finance in performing its normal functions, shall be paid by the county in which the reassessed property is situated. These expenses, except for the expenses of a general reassessment, shall be paid from county funds. The county auditor shall issue warrants for the payment of reassessment expenses. No prior appropriations are required in order for the auditor to issue warrants.

(b) An order of the department of local government finance directing the reassessment of property **for assessment dates before 2011** shall contain an estimate of the cost of making the reassessment. The assessing officials in the county, the county property tax assessment board of appeals, and the county auditor may not exceed the amount so estimated by the department of local government finance.

SECTION 36. IC 6-1.1-4-30 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 30. In making any assessment or reassessment of real property **for assessment dates before 2015** in the interim between general reassessments, the rules, regulations, and standards for assessment are the same as those used in the preceding general reassessment.

SECTION 37. IC 6-1.1-4-31, AS AMENDED BY P.L.146-2008, SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 31. (a) **For assessment dates before 2011**, the department of local government finance shall periodically check the conduct of:

- (1) a general reassessment of property;
- (2) work required to be performed by local officials under 50 IAC 21; and
- (3) other property assessment activities in the county, as determined by the department.

The department of local government finance may inform township

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assessors (if any), county assessors, and the presidents of county councils in writing if its check reveals that the general reassessment or other property assessment activities are not being properly conducted, work required to be performed by local officials under 50 IAC 21 is not being properly conducted, or property assessments are not being properly made.

(b) The failure of the department of local government finance to inform local officials under subsection (a) shall not be construed as an indication by the department that:

(1) the general reassessment or other property assessment activities are being properly conducted;

(2) work required to be performed by local officials under 50 IAC 21 is being properly conducted; or

(3) property assessments are being properly made.

(c) If the department of local government finance:

(1) determines under subsection (a) that a general reassessment or other assessment activities for a general reassessment year or any other year are not being properly conducted; and

(2) informs:

(A) the township assessor (if any) of each affected township;

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may order a state conducted assessment or reassessment under section 31.5 of this chapter to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the state conducted assessment or reassessment that the general reassessment or other assessment activities for the general reassessment are being properly conducted, the department may rescind the order.

(d) If the department of local government finance:

(1) determines under subsection (a) that work required to be performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

(A) the township assessor of each affected township (if any);

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the

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notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

(f) A county council president who is informed by the department of local government finance under subsection (a) shall provide the information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance to do either or both of the following:

(1) Determine that:

- (A) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and
- (B) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b).

(2) Determine that:

- (A) the information indicates that one (1) or more township assessors in the county have failed to perform adequately the duties of township assessor; and
- (B) by that failure the township assessor or township assessors forfeit the office of township assessor and are subject to removal from office by an information filed under IC 34-17-2-1(b).

(g) A city-county council that is informed by the department of local government finance under subsection (a) may adopt an ordinance making the determination or determinations referred to in subsection (f).

SECTION 38. IC 6-1.1-5-8, AS AMENDED BY P.L.146-2008, SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to:

- (1) the township assessor (if any) or the county assessor **for assessment dates before 2011; and**
- (2) **the department of local government finance for assessment dates after 2010;**

a list of all real property entered in the township or county as of the

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1 assessment date. The county auditor shall deliver the list within thirty
 2 (30) days after the assessment date. The county auditor shall prepare
 3 the list in the form prescribed or approved by the department of local
 4 government finance.

5 SECTION 39. IC 6-1.1-5-9, AS AMENDED BY P.L.146-2008,
 6 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2009]: Sec. 9. **For assessment dates before 2011**, in a county
 8 containing a consolidated city:

9 (1) the township assessor has the duties and authority described
 10 in sections 1 through 8 of this chapter; and

11 (2) the county assessor has the duties and authority described in
 12 sections 1 through 8 of this chapter for a township for which there
 13 is no township assessor.

14 These duties and authority include effecting the transfer of title to real
 15 property and preparing, maintaining, approving, correcting, indexing,
 16 and publishing the list or record of, or description of title to, real
 17 property. If a court renders a judgment for the partition or transfer of
 18 real property located in a county containing a consolidated city, the
 19 clerk of the court shall deliver the transcript to the county assessor.

20 SECTION 40. IC 6-1.1-5-9.1, AS AMENDED BY P.L.146-2008,
 21 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2009]: Sec. 9.1. (a) Except:

23 (1) as provided in subsection (b); and

24 (2) for civil townships described in section 9 of this chapter;

25 and notwithstanding the provisions of sections 1 through 8 of this
 26 chapter, for all other civil townships having a population of thirty-five
 27 thousand (35,000) or more, for a civil township that falls below a
 28 population of thirty-five thousand (35,000) at a federal decennial
 29 census that takes effect after December 31, 2001, and for all other civil
 30 townships in which a city of the second class is located, the township
 31 assessor, or the county assessor if there is no township assessor for the
 32 township, shall make the real property lists and the plats described in
 33 sections 1 through 8 of this chapter **for assessment dates before 2011**.

34 (b) In a civil township that attains a population of thirty-five
 35 thousand (35,000) or more at a federal decennial census that takes
 36 effect after December 31, 2001, the county auditor shall make the real
 37 property lists and the plats described in sections 1 through 8 of this
 38 chapter unless the township assessor determines to assume the duty
 39 from the county auditor.

40 (c) **For assessment dates before 2011**, with respect to townships
 41 in which the township assessor makes the real property lists and the
 42 plats described in sections 1 through 8 of this chapter, the county

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auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 41. IC 6-1.1-5-10, AS AMENDED BY P.L.146-2008, SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 10. **For assessment dates before 2011**, if a township assessor, or the county assessor if there is no township assessor for the township, believes that it is necessary to obtain an accurate description of a specific lot or tract, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in the owner's or occupant's possession to the assessor for the assessor's examination. If the person fails to deliver the title papers to the assessor at the assessor's office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information the assessor can obtain. For that purpose, the assessor may examine, under oath, any person whom the assessor believes has any knowledge relevant to the issue.

SECTION 42. IC 6-1.1-5-11, AS AMENDED BY P.L.146-2008, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) **For assessment dates before 2011**, in order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) has been surveyed subsequent to the survey made by the United States and if the county assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in subsection (f), a county assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that the owner or person in whose name the land is listed return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and

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(2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate under subsection (d) within thirty (30) days after the demand is mailed, the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

(f) A county assessor shall not demand a survey of land described in subsection (d) if:

(1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or

(2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 43. IC 6-1.1-5-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. Each taxpayer shall provide on a personal property return any information related to real property owned, possessed, or occupied by ~~him~~ **the taxpayer** if the information is required by the department of local government finance.

SECTION 44. IC 6-1.1-5-14, AS AMENDED BY P.L.146-2008, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. **(a) For assessment dates before 2011:**

(1) not later than May 15, each township assessor in the county (if any) shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township; **and**

(2) on or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county.

(b) The county assessor shall prepare the list **under subsection (a)(2)** in the form prescribed by the department of local government finance.

SECTION 45. IC 6-1.1-5-15, AS AMENDED BY P.L.146-2008, SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials or labor, or both, the owner or the owner's agent shall file with the area plan commission or the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the department of local government finance.

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(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to:

(1) for assessment dates before 2011, the assessor of the county in which the real property to be improved is situated; **and**

(2) for assessment dates after 2010, the department of local government finance.

(d) Each area plan commission shall, before the tenth day of each month, deliver a copy of each assessment registration notice described in subsection (a) to:

(1) for assessment dates before 2011, the assessor of the county where the property is located; **and**

(2) for assessment dates after 2010, the department of local government finance.

~~(d)~~ (e) **For assessment dates before 2011**, before the last day of each month, the county assessor shall distribute a copy of each assessment registration notice filed under subsection (a) or permit received under subsection (b) to the assessor of the township (if any) in which the real property to be demolished, modified, or improved is situated.

~~(e)~~ (f) A fee of five dollars (\$5) shall be charged by the area plan commission or the ~~county assessor~~ **department of local government finance** for the filing of the assessment registration notice. All fees collected under this subsection shall be deposited in the county property reassessment fund.

~~(f)~~ (g) **For assessment dates before 2011**, a township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

~~(g)~~ (h) Any person who fails to:

(1) file the registration notice required by subsection (a); or

(2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars (\$100). The county

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1 treasurer shall include the penalty on the person's property tax
 2 statement and collect it in the same manner as delinquent personal
 3 property taxes under IC 6-1.1-23. However, if a person files a late
 4 registration notice, the person shall pay the fee, if any, and the penalty
 5 to the area plan commission or the county assessor at the time the
 6 person files the late registration notice.

7 SECTION 46. IC 6-1.1-5-16 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. **(a) This section**
 9 **applies for assessment dates before 2011.**

10 **(b)** If an owner of existing contiguous parcels makes a written
 11 request that includes a legal description of the existing contiguous
 12 parcels sufficient for the assessing official to identify each parcel and
 13 the area of all contiguous parcels, the assessing official shall
 14 consolidate more than one (1) existing contiguous parcel into a single
 15 parcel to the extent that the existing contiguous parcels are in a single
 16 taxing district and the same section. For existing contiguous parcels in
 17 more than one (1) taxing district or one (1) section, the assessing
 18 official shall, upon written request by the owner, consolidate the
 19 existing contiguous parcels in each taxing district and each section into
 20 a single parcel. An assessing official shall consolidate more than one
 21 (1) existing contiguous parcel into a single parcel if the assessing
 22 official has knowledge that an improvement to the real property is
 23 located on or otherwise significantly affects the parcels.

24 SECTION 47. IC 6-1.1-5-3, AS AMENDED BY P.L.144-2008,
 25 SECTION 3, AND AS AMENDED BY P.L.146-2008, SECTION 94,
 26 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) For purposes of this section,
 28 "party" includes:

29 (1) a seller of property that is exempt under the seller's ownership;
 30 or

31 (2) a purchaser of property that is exempt under the purchaser's
 32 ownership;

33 from property taxes under IC 6-1.1-10.

34 (b) *Subject to subsections (g) and (h),* before filing a conveyance
 35 document with the county auditor under IC 6-1.1-5-4, all the parties to
 36 the conveyance must do the following:

37 (1) Complete and sign a sales disclosure form as prescribed by the
 38 department of local government finance under section 5 of this
 39 chapter. All the parties may sign one (1) form, or if all the parties
 40 do not agree on the information to be included on the completed
 41 form, each party may sign and file a separate form. *For*
 42 *conveyance transactions involving more than two (2) parties, one*

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(1) transferor and one (1) transferee signing the sales disclosure form is sufficient.

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor **in a calendar year before 2011 or the department of local government finance in a calendar year after 2010**. The county assessor **or the department of local government finance** must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp *or otherwise approve* the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor **or the department of local government finance** shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor **or the department of local government finance** does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) ~~the form~~ both of the following conditions are satisfied:

(i) ~~substantially conforms to the sales disclosure form prescribed by the department of local government finance under section 5~~ The form contains the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance transaction, subject to the obligation of a party to furnish or correct that information in the manner required by and subject to the penalty provisions of section 12 of this chapter. The form may not be rejected for failure to contain information other than that required by section 5(a)(1) through 5(a)(16) of this chapter. ~~and~~

(ii) The form is submitted to the county assessor **or the department of local government finance** in a **usable** format. ~~usable to the county assessor.~~

(3) File the sales disclosure form with the county auditor.

(c) ~~Except as provided in subsection (d),~~ The auditor shall review each sales disclosure form and process any homestead credit and deduction for which the form serves as an application under IC 6-1.1-12-44 and IC 6-1.1-20.9-3.5 **(before its repeal)**. The auditor shall forward each sales disclosure form to the county assessor **in a**

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1 **calendar year before 2011 or the department of local government**
 2 **finance in a calendar year after 2010. *The county assessor or the***
 3 **department of local government finance shall verify the assessed**
 4 ***valuation of the property for the assessment date to which the***
 5 ***application applies and transmit that assessed valuation to the auditor.***
 6 The county assessor **or the department of local government finance**
 7 shall retain the forms for five (5) years. **In a calendar year before**
 8 **2011, the county assessor:**

9 (1) shall forward the sales disclosure form data to the department
 10 of local government finance and the legislative services agency in
 11 an electronic format specified jointly by the department of local
 12 government finance and the legislative services agency; ~~The~~
 13 **county assessor and**

14 (2) shall forward a copy of the sales disclosure forms to the
 15 township assessors in the county.

16 The forms may be used by the county assessing officials, the
 17 department of local government finance, and the legislative services
 18 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 19 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 20 IC 6-1.1-31-6, and any other authorized purpose.

21 (d) In a county containing a consolidated city, the auditor *shall*
 22 *review each sales disclosure form and process any homestead credit*
 23 *and deduction for which the form serves as an application under*
 24 *IC 6-1.1-12-44 and IC 6-1.1-20.9-3.5 (before its repeal). In a*
 25 **calendar year before 2011, the auditor** shall forward the sales
 26 disclosure form to the appropriate township assessor *(if any)*, **and the**
 27 *township assessor shall verify the assessed valuation of the property*
 28 *for the assessment date to which the application applies and transmit*
 29 *that assessed valuation to the auditor. In a calendar year after 2010,*
 30 **the department of local government finance shall verify the**
 31 **assessed valuation of the property for the assessment date to which**
 32 **the application applies and transmit that assessed valuation to the**
 33 **auditor. In a calendar year before 2011, the township or county**
 34 assessor shall forward the sales disclosure form to the department of
 35 local government finance and the legislative services agency in an
 36 electronic format specified jointly by the department of local
 37 government finance and the legislative services agency. The forms may
 38 be used by the county assessing officials, *the county auditor*, the
 39 department of local government finance, and the legislative services
 40 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 41 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 42 IC 6-1.1-31-6, and any other authorized purpose.

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(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials, *county auditors*, and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

(g) *Except as provided in subsection (h), a separate sales disclosure form is required for each parcel conveyed, regardless of whether more than one (1) parcel is conveyed under a single conveyance document.*

(h) *Only one (1) sales disclosure form is required for the conveyance under a single conveyance document of two (2) or more contiguous parcels located entirely within a single taxing district.*

SECTION 48. IC 6-1.1-5.5-4.7, AS AMENDED BY P.L.228-2005, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4.7. (a) The assessment training and administration fund is established for the purpose of receiving fees deposited under section 4 of this chapter. Money in the fund may be used by:

(1) the department of local government finance to:

(A) in a calendar year before 2011, cover expenses incurred in the development and administration of programs for the training of assessment officials and employees of the department, including the examination and certification program required by IC 6-1.1-35.5; **and**

(B) in a calendar year after 2010, cover expenses incurred under this chapter; or

(2) the Indiana board to:

(A) conduct appeal activities; or

(B) pay for appeal services.

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested.

(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

SECTION 49. IC 6-1.1-5.5-6, AS AMENDED BY P.L.144-2008, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) The county auditor may not accept a conveyance document if:

(1) the sales disclosure form signed by all the parties and attested as required under section 9 of this chapter is not included with the document; or

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(2) the sales disclosure form does not contain the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance, subject to the obligation of a party to furnish or correct the information in the manner required by and subject to the penalty provisions of section 12 of this chapter.

(b) The county recorder shall not record a conveyance document without evidence that the parties have filed with the county auditor a sales disclosure form approved by:

(1) the county assessor **in a calendar year before 2011; or**

(2) **the department of local government finance in a calendar year after 2010;**

as eligible for filing under section 3(b)(2) of this chapter.

SECTION 50. IC 6-1.1-5.5-12, AS AMENDED BY P.L.144-2008, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12. (a) A party to a conveyance who:

(1) either:

(A) files a sales disclosure form that does not contain all of the information required by this chapter; or

(B) files a sales disclosure form that contains inaccurate information;

and receives from the township assessor (in a county containing a consolidated city), ~~or~~ the county assessor (in any other county), **or, in a calendar year after 2010, the department of local government finance** written notice of the problems described in clause (A) or (B); and

(2) fails to file a correct sales disclosure form that fully complies with all requirements of this chapter within thirty (30) days after the date of the notice under subdivision (1);

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) ~~one~~ **five** hundred dollars (~~\$100~~); (**\$500**); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor in a county containing a consolidated city, ~~or~~ the county assessor in any other county, **or, in a calendar year after 2010, the department of local government finance** shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

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- (1) collect the penalty imposed under this section;
- (2) deposit penalty collections as required under section 4 of this chapter; and
- (3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 51. IC 6-1.1-7-3, AS AMENDED BY P.L.146-2008, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. A person who permits a mobile home to be placed on any land which the person owns, possesses, or controls shall report that fact to:

(1) in a calendar year before 2011, the assessor of the township in which the land is located, or the county assessor if there is no township assessor for the township; **or**

(2) in a calendar year after 2010, the department of local government finance;

within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

SECTION 52. IC 6-1.1-7-5, AS AMENDED BY P.L.146-2008, SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. **(a)** A mobile home which is subject to taxation under this chapter shall be assessed by:

(1) in a calendar year before 2011, the assessor of the township within which the place of assessment is located, or the county assessor if there is no township assessor for the township; **or**

(2) in a calendar year after 2010, the department of local government finance.

(b) In a calendar year before 2011, each township assessor and the county assessor shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township or county assessor shall make this certification on the forms prescribed by the department of local government finance.

(c) In a calendar year after 2010, the department of local government finance shall certify the assessments of mobile homes to the county auditor.

SECTION 53. IC 6-1.1-8-23, AS AMENDED BY P.L.146-2008, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 23. Each year a public utility company shall file

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a statement:

(1) **in a calendar year before 2011**, with the assessor of each township (if any) and county assessor of each county in which the company's property is located; **or**

(2) **in a calendar year after 2010, with the department of local government finance.**

The company shall file the statement on the form prescribed by the department of local government finance. The statement shall contain a description of the company's tangible personal property located in the township or county.

SECTION 54. IC 6-1.1-8-24, AS AMENDED BY P.L.146-2008, SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 24. (a) Each year **before 2011** a township assessor, or the county assessor if there is no township assessor for the township, **or the department of local government finance in each year after 2010**, shall assess the fixed property that as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township or county.

(b) **This subsection applies to assessment dates before 2011.** The township or county assessor shall determine the assessed value of fixed property. A township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with a township assessor in every township, the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of that year.

SECTION 55. IC 6-1.1-8.5-7, AS AMENDED BY P.L.146-2008, SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) **In a calendar year before 2011**, the township assessor (if any) of each township in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an

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assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction under this section.

SECTION 56. IC 6-1.1-8.5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 10. (a) When the department of local government finance determines its final assessments of an industrial facility under this chapter, the department shall certify the true tax values to the ~~county assessor and the~~ county auditor of the qualifying county in which the property is located. In addition, if an industrial company has appealed the department of local government finance's final assessment of the industrial facility, the department of local government finance shall notify the county auditor of the appeal.

(b) **For assessment dates before 2011**, the county assessor of a qualifying county shall review the certification of the department of local government finance to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department of local government finance shall consider the county assessor's findings and make any additions to the certification the department of local government finance finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department of local government finance.

SECTION 57. IC 6-1.1-8.7-3, AS AMENDED BY P.L.219-2007, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. ~~(a) Before January 1, 2003, two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township for the 2004 assessment date.~~

~~(b)~~ (a) Before January 1 of each year that a general reassessment commences under IC 6-1.1-4-4, two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township for that general reassessment.

~~(c)~~ (b) An industrial company may at any time petition the department to assess the real property of an industrial facility owned or used by the company.

~~(d)~~ (c) Before January 1 of any year **before 2011**, the county assessor of the county in which an industrial facility is located may petition the department to assess the real property of the industrial facility for the assessment date in that year.

SECTION 58. IC 6-1.1-8.7-5, AS AMENDED BY P.L.219-2007,

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SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) If the department determines to assess an industrial facility pursuant to a petition filed under section ~~3(a)~~, **3(b)** or 3(c) ~~or 3(d)~~ of this chapter, the department shall schedule the assessment not later than six (6) months after receiving the petition.

(b) If the department determines to assess an industrial facility pursuant to a petition filed under section ~~3(b)~~ **3(a)** of this chapter, the department shall schedule the assessment not later than three (3) months after the assessment date for which the petition was filed.

SECTION 59. IC 6-1.1-8.7-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. **For an assessment date before 2011**, the county assessor of the county in which the industrial facility is located shall provide support to the department's assessor during the course of the assessment of an industrial facility.

SECTION 60. IC 6-1.1-8.7-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) When the department determines its final assessments of an industrial facility, the department shall certify the true tax values to the ~~county assessor and~~ the county auditor of the county in which the property is located. In addition, if an industrial company has appealed the department's final assessment of the industrial facility, the department shall notify the county auditor of the appeal.

(b) **This subsection applies for assessment dates before 2011.** The county assessor shall review the certification of the department to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department shall consider the county assessor's findings and make any additions to the certification the department finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department.

SECTION 61. IC 6-1.1-8.7-8, AS AMENDED BY P.L.219-2007, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. (a) The industrial company that owns or uses the industrial facility assessed under this chapter, a taxpayer that petitioned for assessment of an industrial facility assessed under this chapter, or the county assessor of the county in which the industrial facility is located **for an assessment date before 2011**, may appeal an assessment by the department made under this chapter to the Indiana board. An appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department.

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(b) The Indiana board shall hold a hearing on the appeal and issue an order within one (1) year of the date the appeal is filed.

SECTION 62. IC 6-1.1-9-1, AS AMENDED BY P.L.146-2008, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. If **for an assessment date before 2011** a township assessor (if any), county assessor, or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

SECTION 63. IC 6-1.1-9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) If a taxpayer files a personal property return for a particular year, personal property which is omitted from or undervalued on the return may be assessed, or its assessed value may be increased, only if the notice required under section 1 of this chapter is given within three (3) years after the date the return is filed. However, if the taxpayer's personal property return for a particular year **before 2011** substantially complies with the provisions of this article and the regulations of the department of local government finance, an assessing official or a county property tax assessment board of appeals may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

(b) If a taxpayer fails to file a personal property return for a particular year, the taxpayer's personal property may be assessed for that year only if the notice required by section 1 of this chapter is given within ten (10) years after the date on which the return for that year should have been filed.

(c) If a taxpayer files a fraudulent personal property return, or fails to file a return with the intent to evade the payment of property taxes, the assessment limitations prescribed in subsections (a) and (b) do not apply.

SECTION 64. IC 6-1.1-9-6, AS AMENDED BY P.L.146-2008, SECTION 103, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. **This section applies for an assessment date before 2011.** The county assessor shall obtain from the county auditor or the township assessors (if any) all returns for tangible property made by the township assessors of the county and all

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assessment lists, schedules, statements, maps, and other books and papers filed with the county auditor by the township assessors. For purposes of discovering undervalued or omitted property, the county assessor shall carefully examine the county tax duplicates and all other pertinent records and papers of the county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county assessor shall, in the manner prescribed in this article, assess all omitted or undervalued tangible property which is subject to assessment.

SECTION 65. IC 6-1.1-9-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. **This section applies for an assessment date before 2011.** If a county assessor believes that a taxpayer of ~~his~~ the county has not properly reported any personal property and that it is thus necessary to examine any records, property, or persons situated outside the county, ~~he~~ the county assessor shall inform the county board of commissioners of ~~his~~ the county assessor's belief. If the board is satisfied that the examination is necessary, the board may direct the county assessor to conduct it. If the board so directs, the county assessor shall make the examination. The board of commissioners shall pay the expenses incurred by the county assessor in making the examination if ~~he~~ the county assessor submits an itemized statement of ~~his~~ the county assessor's expenses and a voucher for each item of expense.

SECTION 66. IC 6-1.1-11-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An exemption is a privilege which may be waived by a person who owns tangible property that would qualify for the exemption. If the owner does not comply with the statutory procedures for obtaining an exemption, ~~he~~ the owner waives the exemption. If the exemption is waived, the property is subject to taxation.

SECTION 67. IC 6-1.1-11-3, AS AMENDED BY P.L.146-2008, SECTION 107, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county ~~assessor~~ auditor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by

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an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of the property.

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the ~~assessor's assessment record kept under IC 6-1.1-4-25(a)~~ that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor **in a calendar year before 2011, or the department of local government finance in a calendar year after 2010**, shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor **or the department** determines that the real property is not properly assessed, the county assessor **or the department** shall:

(1) properly assess the real property; ~~or direct the township assessor to properly assess the real property;~~ and

(2) notify the county auditor of the proper assessment. ~~or direct the township assessor to notify the county auditor of the proper assessment.~~

(f) If the county ~~assessor~~ **auditor** determines that the applicant has not filed with an application for exemption a copy of the record

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referred to in subsection (e), the county ~~assessor~~ **auditor** shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals **in a calendar year before 2011, or the county exemption board in a calendar year after 2010**, shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

SECTION 68. IC 6-1.1-11-3.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3.5. (a) A not-for-profit corporation that seeks an exemption provided by IC 6-1.1-10 for 2000 or for a year that follows 2000 by a multiple of two (2) years must file an application for the exemption in that year. However, if a not-for-profit corporation seeks an exemption provided by IC 6-1.1-10 for a year not specified in this subsection and the corporation did not receive the exemption for the preceding year, the corporation must file an application for the exemption in the year for which the exemption is sought. The not-for-profit corporation must file each exemption application in the manner (other than the requirement for filing annually) prescribed in section 3 of this chapter.

(b) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year that remains eligible for the exemption for the following year is only required to file a statement to apply for the exemption in the years specified in subsection (a), if the use of the not-for-profit corporation's property remains unchanged.

(c) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year which becomes ineligible for the exemption for the following year shall notify the ~~assessor~~ **auditor** of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before May 15 of the year for which it becomes ineligible. If a not-for-profit corporation that is receiving an exemption provided under IC 6-1.1-10 changes the use of its tangible property so that part or all of that property no longer qualifies for the exemption, the not-for-profit corporation shall notify the ~~assessor~~ **auditor** of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before

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May 15 of the year for which it first becomes ineligible. ~~The county assessor shall immediately notify the county auditor of the not-for-profit corporation's ineligibility or disqualification for the exemption.~~ A not-for-profit corporation that fails to provide the notification required by this subsection is subject to the penalties set forth in IC 6-1.1-37-9.

(d) For each year that is not a year specified in subsection (a), the auditor of each county shall apply an exemption provided under IC 6-1.1-10 to the tangible property owned by a not-for-profit corporation that received the exemption in the preceding year unless the county property tax assessment board of appeals **in a calendar year before 2011, or the county exemption board in a calendar year after 2010**, determines that the not-for-profit corporation is no longer eligible for the exemption.

(e) The department of local government finance may at any time review an exemption provided under this section and determine whether or not the not-for-profit corporation is eligible for the exemption.

SECTION 69. IC 6-1.1-11-3.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3.8. (a) This section applies to real property that after December 31, 2003, is:

- (1) exempt from property taxes:
 - (A) under an application filed under this chapter; or
 - (B) under:
 - (i) IC 6-1.1-10-2; or
 - (ii) IC 6-1.1-10-4; and
- (2) leased to an entity other than:
 - (A) a nonprofit entity;
 - (B) a governmental entity; or
 - (C) an individual who leases a dwelling unit in:
 - (i) a public housing project;
 - (ii) a nursing facility referred to in IC 12-15-14;
 - (iii) an assisted living facility; or
 - (iv) an affordable housing development.

(b) After December 31, 2003, each lessor of real property shall, **in a calendar year before 2011**, notify the county assessor of the county in which the real property is located, **or in a calendar year after 2010, notify the department of local government finance**, in writing of:

- (1) the existence of the lease referred to in subsection (a)(2);
- (2) the term of that lease; and
- (3) the name and address of the lessee.

(c) **In a calendar year before 2011**, each county assessor shall

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annually notify the department of local government finance in writing of the information received by the county assessor under subsection (b).

(d) The department of local government finance shall adopt rules to:

(1) establish when the notices under subsections (b) and (c) must be given; and

(2) otherwise implement this section.

SECTION 70. IC 6-1.1-11-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Before May 16 of each even-numbered year **before 2011**, the county auditor shall provide to the county assessor a list by taxing district of property for which a tax exemption was in effect for the immediately preceding year. Before July 1 of each even-numbered year **before 2011**, the county assessor shall return the list to the county auditor with a notation of any action of the county property tax assessment board of appeals on that year's exemption of each listed property.

(b) The ~~assessor~~ **auditor** of the county in which property is located shall, in each even-numbered year, mail a notice to the owner of the property if:

(1) the owner has not applied for a tax exemption for that year;

(2) a tax exemption for the property was in effect for the immediately preceding year; and

(3) the owner is required to file an application for the exemption for that year under section 3.5 of this chapter.

(c) The notice required by subsection (b) must:

(1) identify the property by key number, if any, and a street address, if any, or other common description of the property other than a legal description; and

(2) state that the property will be placed on the county tax duplicate unless the owner applies for an exemption within fifteen

(15) days after the date the notice is mailed.

The county ~~assessor~~ **auditor** shall mail any notice required by subsection (b) before June 16 of the year in which the exemption application should have been filed.

(d) A county ~~assessor's~~ **auditor's** failure to give the notice required by subsection (b) does not continue an exemption unless an exemption application is filed by the owner and approved by the county property tax assessment board of appeals **in a calendar year before 2011, or the county exemption board in a calendar year after 2010**, on or before the first Monday in November of the year following the year in which the application should have been filed.

SECTION 71. IC 6-1.1-11-6 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. Before the convening
 2 of the county property tax assessment board of appeals, the county
 3 ~~assessor auditor~~ shall submit the exemption applications to the county
 4 property tax assessment board of appeals **in a calendar year before**
 5 **2011, or the county exemption board in a calendar year after 2010,**
 6 for examination.

7 SECTION 72. IC 6-1.1-11-7 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) The county
 9 property tax assessment board of appeals **in a calendar year before**
 10 **2011, or the county exemption board in a calendar year after 2010,**
 11 after careful examination, shall approve or disapprove each exemption
 12 application and shall note its action on the application.

13 (b) If the county property tax assessment board of appeals **or county**
 14 **exemption board** approves the exemption, in whole or part,

15 ~~(1) the county assessor shall notify the county auditor of the~~
 16 ~~approval; and~~

17 ~~(2) the county auditor shall note the board's action on the tax~~
 18 ~~duplicate.~~

19 The county auditor's notation is notice to the county treasurer that the
 20 exempt property shall not be taxed for the current year unless otherwise
 21 ordered by the department of local government finance.

22 (c) If the exemption application is disapproved by the county
 23 property tax assessment board of appeals **or the county exemption**
 24 **board,** the county ~~assessor auditor~~ shall notify the applicant by mail.
 25 Within thirty (30) days after the notice is mailed, the owner may, in the
 26 manner prescribed in IC 6-1.1-15-3, petition the Indiana board to
 27 review the **determination of the county property tax assessment board**
 28 **of appeals' determination: appeals or the county exemption board.**

29 SECTION 73. IC 6-1.1-11-10 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 10. No fee may be
 31 charged by a county ~~auditor or county assessor, official,~~ or the county
 32 ~~auditor's or county assessor's official's~~ employees, for filing or
 33 preparing an exemption application.

34 SECTION 74. IC 6-1.1-12-4, AS AMENDED BY P.L.144-2008,
 35 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2009]: Sec. 4. (a) An individual who satisfies the
 37 requirements of section 3 of this chapter may file a claim for a
 38 deduction, or deductions, provided by section 1 of this chapter during
 39 the year following the year in which the individual is discharged from
 40 military service. The individual shall file the claim, on the forms
 41 prescribed for claiming a deduction under section 2 of this chapter,
 42 with the auditor of the county in which the real property is located. The

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claim shall specify the particular year, or years, for which the deduction is claimed. The individual shall attach to the claim an affidavit which states the facts concerning the individual's absence as a member of the United States armed forces.

(b) The county ~~property tax assessment board of appeals~~ **auditor** shall examine the individual's claim and shall determine the amount of deduction, or deductions, the individual is entitled to and the year, or years, for which deductions are due. Based on ~~the board's~~ **that** determination, the county auditor shall calculate the excess taxes paid by the individual and shall refund the excess to the individual from funds not otherwise appropriated. The county auditor shall issue, and the county treasurer shall pay, a warrant for the amount, if any, to which the individual is entitled.

SECTION 75. IC 6-1.1-12-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) The auditor of a county (referred to in this section as the "first county") with whom a deduction application is filed under section 2 of this chapter shall immediately prepare and transmit a copy of the application to the auditor of any other county (referred to in this section as the "second county") if:

- (1) the residence of the applicant is located in the second county; or
- (2) the applicant has applied for a deduction under section 2 of this chapter in the second county.

(b) The county ~~property tax assessment board of appeals~~ **auditor** of the second county shall note on the copy of the application either:

- (1) the amount of the deduction provided under section 1 of this chapter that has been granted in the second county; or
- (2) that no deduction application has been filed under section 2 of this chapter in the second county.

The ~~board~~ **county auditor** shall then return the copy to the **county** auditor of the first county.

(c) The county ~~property tax assessment board of appeals~~ **auditor** of the first county shall then take appropriate action on the application. The ~~board~~ **county auditor** may not grant a deduction provided under section 1 of this chapter in an amount which will exceed the difference between the amount granted in any other county and the maximum amount permitted the applicant under section 1 of this chapter.

SECTION 76. IC 6-1.1-12-20, AS AMENDED BY P.L.144-2008, SECTION 26, AND AS AMENDED BY P.L.146-2008, SECTION 109, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 20. (a) A property owner who

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desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) *and subject to section 45 of this chapter*, the application must be filed ~~before June 11 of~~ in the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before ~~May 11~~ *December 1* of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the **county** records. ~~of the township or county assessor.~~

(c) The application required by this section shall contain the following information:

- (1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (2) Statements of the ownership of the property.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The number of dwelling units on the property.
- (5) The number of dwelling units rehabilitated.
- (6) The increase in assessed value resulting from the rehabilitation. ~~and~~
- (7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by:

- (1) in a calendar year before 2011**, the assessor of the township in which the property is located, *or the county assessor if there is no township assessor for the township; or*
- (2) in a calendar year after 2010, the department of local government finance;**

the county auditor shall make the deduction.

SECTION 77. IC 6-1.1-12-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 21. When real property is reassessed because it has been rehabilitated, the assessing official who, or the county property tax assessment board of appeals which,

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1 makes the reassessment **for an assessment date before 2011, or the**
 2 **department of local government finance for an assessment date**
 3 **after 2010**, shall give the owner notice of the property tax deductions
 4 provided by sections 18 and 22 of this chapter. The official or county
 5 property tax assessment board of appeals, **or the department of local**
 6 **government finance**, shall attach the notice to the reassessment notice
 7 required by IC 6-1.1-4-22.

8 SECTION 78. IC 6-1.1-12-24, AS AMENDED BY P.L.144-2008,
 9 SECTION 28, AND AS AMENDED BY P.L.146-2008, SECTION
 10 110, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2009]: Sec. 24. (a) A property owner who
 12 desires to obtain the deduction provided by section 22 of this chapter
 13 must file a certified deduction application, on forms prescribed by the
 14 department of local government finance, with the auditor of the county
 15 in which the property is located. The application may be filed in person
 16 or by mail. If mailed, the mailing must be postmarked on or before the
 17 last day for filing. Except as provided in subsection (b) *and subject to*
 18 *section 45 of this chapter*, the application must be filed ~~before June 11~~
 19 ~~of~~ in the year in which the addition to assessed valuation is made.

20 (b) If notice of the addition to assessed valuation for any year is not
 21 given to the property owner before ~~May 11~~ *December 31* of that year,
 22 the application required by this section may be filed not later than thirty
 23 (30) days after the date such a notice is mailed to the property owner
 24 at the address shown on the **county** records. ~~of the township or county~~
 25 ~~assessor.~~

26 (c) The application required by this section shall contain the
 27 following information:

- 28 (1) The name of the property owner.
- 29 (2) A description of the property for which a deduction is claimed
- 30 in sufficient detail to afford identification.
- 31 (3) The assessed value of the improvements on the property
- 32 before rehabilitation.
- 33 (4) The increase in the assessed value of improvements resulting
- 34 from the rehabilitation. ~~and~~
- 35 (5) The amount of deduction claimed.

36 (d) A deduction application filed under this section is applicable for
 37 the year in which the addition to assessed value is made and in the
 38 immediate following four (4) years without any additional application
 39 being filed.

40 (e) On verification of the correctness of an application by:

- 41 (1) **in a calendar year before 2011**, the assessor of the township
- 42 in which the property is located, *or the county assessor if there is*

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1 *no township assessor for the township; or*

2 **(2) in a calendar year after 2010, the department of local**
 3 **government finance;**

4 the county auditor shall make the deduction.

5 SECTION 79. IC 6-1.1-12-27.1, AS AMENDED BY P.L.144-2008,
 6 SECTION 29, AND AS AMENDED BY P.L.146-2008, SECTION
 7 111, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2009]: Sec. 27.1. **(a)** Except as provided in
 9 ~~section 36~~ *sections 36 and 44 of this chapter and subject to section 45*
 10 *of this chapter*, a person who desires to claim the deduction provided
 11 by section 26 of this chapter must file a certified statement in duplicate,
 12 on forms prescribed by the department of local government finance,
 13 with the auditor of the county in which the real property or mobile
 14 home is subject to assessment. With respect to real property, the person
 15 must file the statement during the ~~twelve (12) months before June 11~~
 16 ~~of each~~ year for which the person desires to obtain the deduction. With
 17 respect to a mobile home which is not assessed as real property, the
 18 person must file the statement during the twelve (12) months before
 19 March 31 of each year for which the person desires to obtain the
 20 deduction. *The person must:*

21 *(1) own the real property, mobile home, or manufactured home;*
 22 *or*

23 *(2) be buying the real property, mobile home, or manufactured*
 24 *home under contract;*

25 *on the date the statement is filed under this section.* The statement may
 26 be filed in person or by mail. If mailed, the mailing must be postmarked
 27 on or before the last day for filing.

28 **(b)** On verification of the statement by:

29 **(1)** the assessor of the township in which the real property or
 30 mobile home is subject to assessment, *or the county assessor if*
 31 *there is no township assessor for the township; or*

32 **(2) in a calendar year after 2010, the department of local**
 33 **government finance;**

34 the county auditor shall allow the deduction.

35 SECTION 80. IC 6-1.1-12-28.5, AS AMENDED BY P.L.146-2008,
 36 SECTION 112, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2009]: Sec. 28.5. (a) For purposes of this
 38 section:

39 (1) "Hazardous waste" has the meaning set forth in
 40 IC 13-11-2-99(a) and includes a waste determined to be a
 41 hazardous waste under IC 13-22-2-3(b).

42 (2) "Resource recovery system" means tangible property directly

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used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

(3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

(1) ninety-five percent (95%) for the 1994 assessment year;

(2) ninety percent (90%) for the 1995 assessment year;

(3) seventy-five percent (75%) for the 1996 assessment year; and

(4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the

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1 1994 assessment year may not be deducted for property taxes first due
2 and payable in 1995 or later.

3 (e) In order to qualify for a deduction under this section, the person
4 who desires to claim the deduction must file an application with the
5 county auditor after February 28 and before May 16 of the current
6 assessment year. An application must be filed in each year for which
7 the person desires to obtain the deduction. The application may be filed
8 in person or by mail. If mailed, the mailing must be postmarked on or
9 before the last day for filing. If the application is not filed before the
10 applicable deadline under this subsection, the deduction is waived. The
11 application must be filed on a form prescribed by the department of
12 local government finance. The application for a resource recovery
13 system deduction must include:

14 (1) a certification by the department of environmental
15 management for the 1993 assessment year or a prior assessment
16 year as described in subsection (d); or

17 (2) the certification by the department of environmental
18 management for the 1993 assessment year as described in
19 subsection (g).

20 Beginning with the 1995 assessment year, a person must also file an
21 itemized list of all property on which a deduction is claimed. The list
22 must include the date of purchase of the property and the cost to
23 acquire the property.

24 (f) Before July 1, 1995, the department of environmental
25 management shall transfer all the applications, records, or other
26 material the department has with respect to resource recovery system
27 deductions under this section for the 1993 and 1994 assessment years.

28 **In a calendar year before 2011**, the township assessor, or the county
29 assessor if there is no township assessor for the township, **or the**
30 **department of local government finance in a calendar year after**
31 **2010**, shall verify each deduction application filed under this section
32 and the county auditor shall determine the deduction. The county
33 auditor shall send to the department of local government finance a copy
34 of each deduction application. The county auditor shall notify the
35 county property tax assessment board of appeals **in a calendar year**
36 **before 2011, or the county exemption board in a calendar year**
37 **after 2010**, of all deductions allowed under this section. A denial of a
38 deduction claimed under this subsection may be appealed as provided
39 in IC 6-1.1-15. The appeal is limited to a review of a determination
40 made by the township assessor, the county assessor, ~~or~~ the county
41 auditor, **or the department of local government finance.**

42 (g) Notwithstanding subsection (d), the certification for the 1993

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assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

SECTION 81. IC 6-1.1-12-30, AS AMENDED BY P.L.144-2008, SECTION 30, AND AS AMENDED BY P.L.146-2008, SECTION 113, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 30. **(a)** Except as provided in ~~section~~ **sections 36 and 44** of this chapter *and subject to section 45 of this chapter*, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the ~~twelve (12) months before June 11 of each~~ year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. *The person must:*

- (1) own the real property, mobile home, or manufactured home;*
- or*
- (2) be buying the real property, mobile home, or manufactured home under contract;*

on the date the statement is filed under this section.

(b) On verification of the statement by:

(1) in a calendar year before 2011, the assessor of the township in which the real property or mobile home is subject to assessment, *or the county assessor if there is no township assessor for the township; or*

(2) in a calendar year after 2010, the department of local government finance;

the county auditor shall allow the deduction.

SECTION 82. IC 6-1.1-12-35.5, AS AMENDED BY P.L.144-2008, SECTION 35, AND AS AMENDED BY P.L.146-2008, SECTION 114, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 35.5. (a) Except as provided in section 36 *or 44* of this chapter *and subject to section 45 of this chapter*, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local

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government finance, and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement during the ~~twelve (12) months before June 11 of the assessment~~ year for which the person wishes to obtain the deduction. The person must file the statement in each year for which the person desires to obtain the deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by:

(1) in a calendar year before 2011, the assessor of the township in which the property for which the deduction is claimed is subject to assessment, *or the county assessor if there is no township assessor for the township*; or

(2) in a calendar year after 2010, the department of local government finance;

the county auditor shall allow the deduction.

(b) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. If the department of environmental management receives an application for certification, ~~before May 11 of the assessment year~~, the department shall determine whether the system or device qualifies for a deduction. ~~before June 11 of the assessment year~~. If the department fails to make a determination under this subsection before ~~June 11 of the assessment~~ December 31 of the year in which the application is received, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township

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assessor, county ~~property tax assessment board of appeals~~, assessor, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the ~~twelve (12) months before June 11 of that year~~ *A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year, in which the personal property return is filed.*

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter: *before May 11 of an assessment year.*

(1) the center shall determine whether the building qualifies for a deduction; *before June 11 of the assessment year;* and

(2) if the center fails to make a determination before *June 11* December 31 of the ~~assessment~~ year in which the application is received, the building is considered certified.

SECTION 83. IC 6-1.1-12-38, AS AMENDED BY P.L.144-2008, SECTION 36, AND AS AMENDED BY P.L.2-2008, SECTION 22, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under ~~IC 15-3-3-12~~ IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under ~~IC 15-3-3-5-11~~ IC 15-16-4-52; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under

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~~IC 15-3-3-12~~ IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under ~~IC 15-3-3-5-11~~ IC 15-16-4-52.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under ~~IC 15-3-3-12~~ IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under ~~IC 15-3-3-5-11~~ IC 15-16-4-52. *Subject to section 45 of this chapter*, the statement and certification must be filed ~~before June 11 of~~ during the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by:

(1) **in a calendar year before 2011**, the assessor of the township in which the property is subject to assessment, *or the county assessor if there is no township assessor for the township*; **or**

(2) **in a calendar year after 2010, the department of local government finance**;

the county auditor shall allow the deduction.

(c) *The deduction provided by this section applies only if the person:*

(1) *owns the property; or*

(2) *is buying the property under contract;*

on the assessment date for which the deduction applies.

SECTION 84. IC 6-1.1-12-44, AS ADDED BY P.L.144-2008, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

(1) that is submitted:

(A) as a paper form; or

(B) electronically;

on or before December 31 of a calendar year to the county assessor **or the department of local government finance** by or on behalf of the purchaser of a homestead (as defined in IC 6-1.1-20.9-1 **(before its repeal)**) assessed as real property;

(2) that is accurate and complete;

(3) that is approved by the county assessor **or the department of local government finance** as eligible for filing with the county auditor; and

(4) that is filed:

(A) as a paper form; or

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(B) electronically;
with the county auditor by or on behalf of the purchaser;
constitutes an application for the deductions provided by sections 26,
29, 33, and 34 of this chapter with respect to property taxes first due
and payable in the calendar year that immediately succeeds the
calendar year referred to in subdivision (1).

(b) Except as provided in subsection (c), if:

(1) the county auditor receives in a calendar year a sales
disclosure form that meets the requirements of subsection (a); and
(2) the homestead for which the sales disclosure form is submitted
is otherwise eligible for a deduction referred to in subsection (a);
the county auditor shall apply the deduction to the homestead for
property taxes first due and payable in the calendar year for which the
homestead qualifies under subsection (a) and in any later year in which
the homestead remains eligible for the deduction.

(c) Subsection (b) does not apply if the county auditor, after
receiving a sales disclosure form from or on behalf of a purchaser
under subsection (a)(4), determines that the homestead is ineligible for
the deduction.

SECTION 85. IC 6-1.1-12.1-2.5, AS AMENDED BY P.L.154-2006,
SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2009]: Sec. 2.5. (a) If a designating body finds that an area in
its jurisdiction is an economic revitalization area, it shall either:

- (1) prepare maps and plats that identify the area; or
- (2) prepare a simplified description of the boundaries of the area
by describing its location in relation to public ways, streams, or
otherwise.

(b) After the compilation of the materials described in subsection
(a), the designating body shall pass a resolution declaring the area an
economic revitalization area. The resolution must contain a description
of the affected area and be filed with the county ~~assessor~~: **auditor**. A
resolution adopted after June 30, 2000, may include a determination of
the number of years a deduction under section 3, 4.5, or 4.8 of this
chapter is allowed.

(c) After approval of a resolution under subsection (b), the
designating body shall do the following:

- (1) Publish notice of the adoption and substance of the resolution
in accordance with IC 5-3-1.
- (2) File the following information with each taxing unit that has
authority to levy property taxes in the geographic area where the
economic revitalization area is located:

(A) A copy of the notice required by subdivision (1).

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(B) A statement containing substantially the same information as a statement of benefits filed with the designating body before the hearing required by this section under section 3, 4.5, or 4.8 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county ~~assessor's~~ **auditor's** office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing. After considering the evidence, the designating body shall take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding the resolution. This determination is final except that an appeal may be taken and heard as provided under subsections (d) and (e).

(d) A person who filed a written remonstrance with the designating body under this section and who is aggrieved by the final action taken may, within ten (10) days after that final action, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the order of the designating body and the person's remonstrance against that order, together with the person's bond conditioned to pay the costs of the person's appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications of the economic revitalization area law. The burden of proof is on the appellant.

(e) An appeal under this section shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

SECTION 86. IC 6-1.1-12.1-5, AS AMENDED BY P.L.146-2008, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in

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subsubsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township or~~ county. ~~assessor.~~

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had

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been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The:

(1) township or county assessor for an assessment date before 2011; or

(2) department of local government finance for an assessment date after 2010;

shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that:

(1) the township assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, for an assessment date before 2011; or

(2) the department of local government finance for an assessment date after 2010;

review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal

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initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 87. IC 6-1.1-12.1-5.3, AS AMENDED BY P.L.146-2008, SECTION 125, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the ~~township or county assessor.~~

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner and, if applicable, the property owner's tenant.

(2) A description of the property for which a deduction is claimed.

(3) The amount of the deduction claimed for the first year of the deduction.

(4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction

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1 application had been filed in accordance with subsection (a) or (b).

2 (f) Subject to subsection (i), the county auditor shall do the
3 following:

4 (1) If a determination concerning the number of years the
5 deduction is allowed has been made in the resolution adopted
6 under section 2.5 of this chapter, the county auditor shall make
7 the appropriate deduction.

8 (2) If a determination concerning the number of years the
9 deduction is allowed has not been made in the resolution adopted
10 under section 2.5 of this chapter, the county auditor shall send a
11 copy of the deduction application to the designating body. Upon
12 receipt of the resolution stating the number of years the deduction
13 will be allowed, the county auditor shall make the appropriate
14 deduction.

15 (g) The amount and period of the deduction provided by section 4.8
16 of this chapter are not affected by a change in the ownership of the
17 eligible vacant building or a change in the property owner's tenant, if
18 the new property owner or the new tenant:

19 (1) continues to occupy the eligible vacant building in compliance
20 with any standards established under section 2(g) of this chapter;
21 and

22 (2) files an application in the manner provided by subsection (e).

23 (h) Before the county auditor acts under subsection (f), the county
24 auditor may request that:

25 (1) the township assessor of the township in which the eligible
26 vacant building is located, or the county assessor if there is no
27 township assessor for the township, **for an assessment date**
28 **before 2011; or**

29 (2) **the department of local government finance for an**
30 **assessment date after 2010;**

31 review the deduction application.

32 (i) A property owner may appeal a determination of the county
33 auditor under subsection (f) by requesting in writing a preliminary
34 conference with the county auditor not more than forty-five (45) days
35 after the county auditor gives the property owner notice of the
36 determination. An appeal under this subsection shall be processed and
37 determined in the same manner that an appeal is processed and
38 determined under IC 6-1.1-15.

39 (j) In addition to the requirements of subsection (c), a property
40 owner that files a deduction application under this section must provide
41 the county auditor and the designating body with information showing
42 the extent to which there has been compliance with the statement of

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benefits approved under section 4.8 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable:

(1) at the same time that the property owner or the property owner's tenant files a personal property tax return for property located at the eligible vacant building for which the deduction was granted; or

(2) if subdivision (1) does not apply, before May 15 of each year.

(k) The following information is a public record if filed under this section:

(1) The name and address of the property owner.

(2) The location and description of the eligible vacant building for which the deduction was granted.

(3) Any information concerning the number of employees at the eligible vacant building for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to the employees described in subdivision (3), including estimated totals that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual employees by the property owner or tenant is confidential.

SECTION 88. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.146-2008, SECTION 126, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance, **for an assessment date before 2011**, with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, or with the county assessor if there is no township assessor for the township. **For an assessment date after 2010, the certified deduction schedule must be filed with the department of local government finance.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

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(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township or county assessor **or the department of local government finance** shall forward to the county auditor a copy of each certified deduction schedule filed under this subsection. **For an assessment date before 2011**, the township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.

(b) The deduction schedule required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section 4.5(f)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) **For an assessment date before 2011**, the township assessor, or the county assessor if there is no township assessor for the township, **or, for an assessment date after 2010, the department of local government finance**, may:

(1) review the deduction schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

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1 If the township or county assessor **or the department of local**
 2 **government finance** does not deny the deduction, the county auditor
 3 shall apply the deduction in the amount claimed in the deduction
 4 schedule or in the amount as altered by the township or county assessor
 5 **or the department of local government finance**. A township or
 6 county assessor who denies a deduction under this subsection or alters
 7 the amount of the deduction, **or the department of local government**
 8 **finance if the department takes that action**, shall notify the person
 9 that claimed the deduction and the county auditor of the ~~assessor's~~
 10 action. The county auditor shall notify the designating body ~~and the~~
 11 ~~county property tax assessment board of appeals~~ of all deductions
 12 applied under this section.

13 (f) If the ownership of new manufacturing equipment, new research
 14 and development equipment, new logistical distribution equipment, or
 15 new information technology equipment changes, the deduction
 16 provided under section 4.5 of this chapter continues to apply to that
 17 equipment if the new owner:

18 (1) continues to use the equipment in compliance with any
 19 standards established under section 2(g) of this chapter; and

20 (2) files the deduction schedules required by this section.

21 (g) The amount of the deduction is the percentage under section 4.5
 22 of this chapter that would have applied if the ownership of the property
 23 had not changed multiplied by the assessed value of the equipment for
 24 the year the deduction is claimed by the new owner.

25 (h) A person may appeal a determination ~~of the township or county~~
 26 ~~assessor~~ under subsection (e) to deny or alter the amount of the
 27 deduction. ~~by requesting in writing a preliminary conference with the~~
 28 ~~township or county assessor not more than forty-five (45) days after the~~
 29 ~~township or county assessor gives the person notice of the~~
 30 ~~determination~~. Except as provided in subsection (i), an appeal initiated
 31 under this subsection is processed and determined in the same manner
 32 that an appeal is processed and determined under IC 6-1.1-15.

33 (i) The county assessor is recused from any action the county
 34 property tax assessment board of appeals takes **in a calendar year**
 35 **before 2011** with respect to an appeal under subsection (h) of a
 36 determination by the county assessor.

37 SECTION 89. IC 6-1.1-12.1-5.8, AS AMENDED BY P.L.146-2008,
 38 SECTION 127, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2009]: Sec. 5.8. In lieu of providing the
 40 statement of benefits required by section 3 or 4.5 of this chapter and the
 41 additional information required by section 5.1 or 5.6 of this chapter, the
 42 designating body may, by resolution, waive the statement of benefits if

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the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by:

(1) in a calendar year before 2011, the assessor of the township in which the property is located, or by the county assessor if there is no township assessor for the township; **or**

(2) in a calendar year after 2010, the department of local government finance.

SECTION 90. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.146-2008, SECTION 128, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5.9. (a) This section does not apply to:

(1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or

(2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

(1) An explanation of the reasons for the designating body's determination.

(2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement

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of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner; **and**
- (2) the county auditor. ~~and~~
- ~~(3) the county assessor.~~

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8.1, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

SECTION 91. IC 6-1.1-12.4-2, AS AMENDED BY P.L.146-2008, SECTION 130, IS AMENDED TO READ AS FOLLOWS

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[EFFECTIVE JULY 1, 2009]: Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, or the county assessor if there is no township assessor for the township, shall:

- (1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and
- (2) inform the county auditor of the deduction amount.

(e) The county auditor shall

- ~~(1) make the deductions and~~
- ~~(2) notify the county property tax assessment board of appeals of all deductions approved;~~

under this section.

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(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

- (1) a general reassessment of real property under IC 6-1.1-4-4; or
- (2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 92. IC 6-1.1-12.4-3, AS AMENDED BY P.L.146-2008, SECTION 131, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property that:

- (1) was never before used by its owner for any purpose in Indiana; and
- (2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the purchase of the personal property; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a

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1 reduction of the assessed value of the personal property, the amount of
 2 the deduction is adjusted to reflect the percentage decrease that results
 3 from the appeal.

4 (e) A property owner must claim the deduction under this section on
 5 the owner's annual personal property tax return. The township assessor,
 6 or the county assessor if there is no township assessor for the township,
 7 shall:

8 (1) identify the personal property eligible for the deduction to the
 9 county auditor; and

10 (2) inform the county auditor of the deduction amount.

11 (f) The county auditor shall

12 ~~(1) make the deductions and~~

13 ~~(2) notify the county property tax assessment board of appeals of~~
 14 ~~all deductions approved;~~

15 under this section.

16 (g) The deduction under this section does not apply to personal
 17 property at a facility listed in IC 6-1.1-12.1-3(e).

18 SECTION 93. IC 6-1.1-12.6-3, AS ADDED BY P.L.70-2008,
 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2009]: Sec. 3. (a) A property owner that qualifies for the
 21 deduction under this chapter must file a statement containing the
 22 information required by subsection (b) with the county auditor to claim
 23 the deduction for each assessment date for which the property owner
 24 wishes to receive the deduction in the manner prescribed in rules
 25 adopted under section 9 of this chapter. The township assessor shall
 26 verify each statement filed under this section, and the county auditor
 27 shall

28 ~~(1) make the deductions and~~

29 ~~(2) notify the county property tax assessment board of appeals of~~
 30 ~~all deductions approved;~~

31 under this section.

32 (b) The statement referred to in subsection (a) must be verified
 33 under penalties for perjury and must contain the following information:

34 (1) The assessed value of the real property for which the person
 35 is claiming the deduction.

36 (2) The full name and complete business address of the person
 37 claiming the deduction.

38 (3) The complete address and a brief description of the real
 39 property for which the person is claiming the deduction.

40 (4) The name of any other county in which the person has applied
 41 for a deduction under this chapter for that assessment date.

42 (5) The complete address and a brief description of any other real

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property for which the person has applied for a deduction under this chapter for that assessment date.

SECTION 94. IC 6-1.1-14-7, AS AMENDED BY P.L.146-2008, SECTION 134, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. **This section applies in calendar years before 2011.** The county assessor, a township assessor (if any), or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the order with the county auditor of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

SECTION 95. IC 6-1.1-15-1, AS AMENDED BY P.L.146-2008, SECTION 137, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following **for assessment dates before 2011:**

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is authorized by any of the following:
 - (A) IC 6-1.1-12-25.5.
 - (B) IC 6-1.1-12-28.5.
 - (C) IC 6-1.1-12-35.5.
 - (D) IC 6-1.1-12.1-5.
 - (E) IC 6-1.1-12.1-5.3.
 - (F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and
- (2) the procedures the taxpayer must follow in order to obtain a review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in

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subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008 **and before 2011**, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date **before 2011** for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

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- 1 (C) explaining to the taxpayer how the assessment or
- 2 deduction was determined;
- 3 (D) providing to the taxpayer information about the statutes,
- 4 rules, and guidelines that govern the determination of the
- 5 assessment or deduction;
- 6 (E) noting and considering objections of the taxpayer;
- 7 (F) considering all errors alleged by the taxpayer; and
- 8 (G) otherwise educating the taxpayer about:
 - 9 (i) the taxpayer's assessment or deduction;
 - 10 (ii) the assessment or deduction process; and
 - 11 (iii) the assessment or deduction appeal process.
- 12 (i) Not later than ten (10) days after the informal preliminary
- 13 meeting, the official referred to in subsection (a) shall forward to the
- 14 county auditor and the county board the results of the conference on a
- 15 form prescribed by the department of local government finance that
- 16 must be completed and signed by the taxpayer and the official. The
- 17 form must indicate the following:
 - 18 (1) If the taxpayer and the official agree on the resolution of all
 - 19 assessment or deduction issues in the review, a statement of:
 - 20 (A) those issues; and
 - 21 (B) the assessed value of the tangible property or the amount
 - 22 of the deduction that results from the resolution of those issues
 - 23 in the manner agreed to by the taxpayer and the official.
 - 24 (2) If the taxpayer and the official do not agree on the resolution
 - 25 of all assessment or deduction issues in the review:
 - 26 (A) a statement of those issues; and
 - 27 (B) the identification of:
 - 28 (i) the issues on which the taxpayer and the official agree;
 - 29 and
 - 30 (ii) the issues on which the taxpayer and the official
 - 31 disagree.
 - 32 (j) If the county board receives a form referred to in subsection
 - 33 (i)(1) before the hearing scheduled under subsection (k):
 - 34 (1) the county board shall cancel the hearing;
 - 35 (2) the county official referred to in subsection (a) shall give
 - 36 notice to the taxpayer, the county board, the county assessor, and
 - 37 the county auditor of the assessment or deduction in the amount
 - 38 referred to in subsection (i)(1)(B); and
 - 39 (3) if the matter in issue is the assessment of tangible property,
 - 40 the county board may reserve the right to change the assessment
 - 41 under IC 6-1.1-13.
 - 42 (k) If:

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(1) subsection (i)(2) applies; or

(2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana

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board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 96. IC 6-1.1-15-3, AS AMENDED BY P.L.1-2008, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of:

(1) a county board's action **for an assessment date before 2011** with respect to: ~~the following~~:

~~(1) (A)~~ (A) the assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer; **and**

~~(2) (B)~~ (B) the exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption determination by the county board under IC 6-1.1-11-7; **and**

(2) a county exemption board's action for an assessment date after 2010.

(b) The county assessor is the party to the review under ~~this section~~ subsection (a)(1) to defend the determination of the county board. **The county exemption board is the party to the review under subsection (a)(2) to defend the determination of the county exemption board.** At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under this section; and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of an assessment or an exemption by the county board may obtain a review of the assessment or the exemption by the Indiana board.

(d) In order to obtain a review by the Indiana board under this section, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

- (1) file a petition for review with the Indiana board; and
- (2) mail a copy of the petition to the other party.

(e) The Indiana board shall prescribe the form of the petition for review of an assessment determination or an exemption by the county board **or of an exemption determination by the county exemption board.** The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why

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the petitioner believes that the assessment determination or the exemption determination ~~by the county board~~ is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

SECTION 97. IC 6-1.1-15-4, AS AMENDED BY P.L.219-2007, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor **or the county exemption board**. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the taxpayer, the county assessor **or the county exemption board**, and any entity that

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1 filed an amicus curiae brief:

2 (1) notice, by mail, of its final determination; and

3 (2) for parties entitled to appeal the final determination, notice of
4 the procedures they must follow in order to obtain court review
5 under section 5 of this chapter.

6 (e) ~~Except as provided in subsection (f);~~ The Indiana board shall
7 conduct a hearing not later than nine (9) months after a petition in
8 proper form is filed with the Indiana board, excluding any time due to
9 a delay reasonably caused by the petitioner.

10 ~~(f) With respect to an appeal of a real property assessment that takes~~
11 ~~effect on the assessment date on which a general reassessment of real~~
12 ~~property takes effect under IC 6-1.1-4-4, the Indiana board shall~~
13 ~~conduct a hearing not later than one (1) year after a petition in proper~~
14 ~~form is filed with the Indiana board, excluding any time due to a delay~~
15 ~~reasonably caused by the petitioner.~~

16 ~~(g)~~ (f) Except as provided in subsection ~~(h)~~; (g), the Indiana board
17 shall make a determination not later than the later of:

18 (1) ninety (90) days after the hearing; or

19 (2) the date set in an extension order issued by the Indiana board.

20 ~~(h) With respect to an appeal of a real property assessment that~~
21 ~~takes effect on the assessment date on which a general reassessment of~~
22 ~~real property takes effect under IC 6-1.1-4-4, the Indiana board shall~~
23 ~~make a determination not later than the later of:~~

24 ~~(1) one hundred eighty (180) days after the hearing; or~~

25 ~~(2) the date set in an extension order issued by the Indiana board.~~

26 ~~(i)~~ (g) The Indiana board may not extend the final determination
27 date under subsection ~~(g)~~ or ~~(h)~~ (f) by more than one hundred eighty
28 (180) days. If the Indiana board fails to make a final determination
29 within the time allowed by this section, the entity that initiated the
30 petition may:

31 (1) take no action and wait for the Indiana board to make a final
32 determination; or

33 (2) petition for judicial review under section 5 of this chapter.

34 ~~(j)~~ (h) A final determination must include separately stated findings
35 of fact for all aspects of the determination. Findings of ultimate fact
36 must be accompanied by a concise statement of the underlying basic
37 facts of record to support the findings. Findings must be based
38 exclusively upon the evidence on the record in the proceeding and on
39 matters officially noticed in the proceeding. Findings must be based
40 upon a preponderance of the evidence.

41 ~~(k)~~ (i) The Indiana board may limit the scope of the appeal to the
42 issues raised in the petition and the evaluation of the evidence

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presented to the county board **or the county exemption board** in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

~~(h)~~ **(j)** The Indiana board may require the parties to the appeal:

(1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

~~(m)~~ **(k)** A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection ~~(h)~~ **(j)** if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection ~~(h)~~ **(j)**.

~~(n)~~ **(l)** The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

SECTION 98. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a

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rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

- (1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and
- (2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board regarding the assessment or exemption of tangible property. In order to obtain judicial review under this section, a party must:

- (1) file a petition with the Indiana tax court;
- (2) serve a copy of the petition on:
 - (A) the county assessor **if the appeal relates to an assessment date before 2011 or the department of local government finance if the appeal relates to an assessment date after 2010;**
 - (B) the attorney general; and
 - (C) any entity that filed an amicus curiae brief with the Indiana board; and
- (3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section **if the appeal relates to an assessment date before 2011.**

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

- (1) forty-five (45) days after the Indiana board gives the person

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notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) ~~or 4(f)~~ of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section **if the appeal relates to an assessment date before 2011.**

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 99. IC 6-1.1-15-8, AS AMENDED BY P.L.219-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. (a) If a final determination by the Indiana board regarding the assessment or exemption of any tangible property is vacated, set aside, or adjudged null and void under the decision of the tax court, the matter of the assessment or exemption of the property shall be remanded to the Indiana board with instructions to the Indiana board to refer the matter to the:

(1) department of local government finance with respect to an appeal of a determination made by the department; ~~or~~

(2) county board with respect to an appeal of a determination made by the county board; **or**

(3) county exemption board with respect to an appeal of a determination made by the county exemption board after 2010;

to make another assessment or exemption determination. Upon remand, the Indiana board may take action only on those issues specified in the decision of the tax court.

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(b) The department of local government finance or the county board shall take action on a case referred to it by the Indiana board under subsection (a) not later than ninety (90) days after the date the referral is made. The department of local government finance or the county board may petition the Indiana board at any time for an extension of the ninety (90) day period. An extension shall be granted upon a showing of reasonable cause.

(c) The taxpayer in a case remanded under subsection (a) may petition the tax court for an order requiring the department of local government finance or the county board to show cause why action has not been taken pursuant to the Indiana board's referral under subsection (a) if:

- (1) at least ninety (90) days have elapsed since the referral was made;
- (2) the department of local government finance or the county board has not taken action on the issues specified in the tax court's decision; and
- (3) an appeal of the tax court's decision has not been filed.

(d) If a case remanded under subsection (a) is appealed under section 5 of this chapter, the ninety (90) day period provided in subsection (b) is tolled until the appeal is concluded.

SECTION 100. IC 6-1.1-15-9, AS AMENDED BY P.L.146-2008, SECTION 138, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance, ~~or the county board, or the county exemption board~~ under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. **If the appeal relates to an assessment date before 2011**, the county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the township assessor (if any), or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 101. IC 6-1.1-15-12, AS AMENDED BY P.L.146-2008, SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more

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of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) **For assessment dates before 2011**, if the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor (if any).
- (2) The county auditor.
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) For assessment dates after 2010, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by the department of local government finance.

~~(e)~~ (f) A taxpayer may appeal:

- (1) a determination of the county board **under subsection (d); or**
- (2) **a determination of the department of local government under subsection (e);**

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to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter.

(g) The Indiana board shall send the final administrative determination:

(1) of an appeal under subsection (f)(1) to the taxpayer, the county auditor, the county assessor, and the township assessor (if any); or

(2) of an appeal under subsection (f)(2) to the taxpayer, the county auditor, and the department of local government finance.

(h) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(i) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(j) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(k) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 102. IC 6-1.1-15-12.5, AS ADDED BY P.L.146-2008, SECTION 141, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12.5. (a) **For assessment dates before 2011**, if a township assessor determines that the township assessor has made an error concerning:

- (1) the assessed valuation of property;
- (2) the name of a taxpayer; or

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(3) the description of property;
 in an assessment, the township assessor shall on the township assessor's own initiative correct the error. However, the township assessor may not increase an assessment under this section. The township assessor shall correct the error in the assessment without requiring the taxpayer to file a notice with the county board requesting a review of the township assessor's original assessment.

(b) If a township assessor corrects an error under this section, the township assessor shall give notice of the correction to the taxpayer, the county auditor, and the county board.

(c) Subject to subsection (d), if a correction under this section results in a reduction of the amount of an assessment of a taxpayer's property, the taxpayer is entitled to a credit on the taxpayer's next tax installment equal to the amount of any overpayment of tax that resulted from the incorrect assessment.

(d) If the amount of the overpayment of tax exceeds the taxpayer's next tax installment, the taxpayer is entitled to:

- (1) a credit in the full amount of the next tax installment; and
- (2) credits on succeeding tax installments until the taxpayer has received total credits equal to the amount of the overpayment.

SECTION 103. IC 6-1.1-15-14, AS AMENDED BY P.L.146-2008, SECTION 142, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. In any assessment review, the ~~assessing official shall:~~ **assessment must be determined:**

- (1) ~~use~~ **using** the department of local government finance's rules in effect; and
- (2) ~~consider~~ **considering** the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 104. IC 6-1.1-16-1, AS AMENDED BY P.L.146-2008, SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return **for an assessment date before 2011** unless the assessing official or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following periods:

- (1) A township assessor (if any) must make a change in the assessed value and give the notice of the change on or before the later of:

- (A) September 15 of the year for which the assessment is

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- 1 made; or
- 2 (B) four (4) months from the date the personal property return
- 3 is filed if the return is filed after May 15 of the year for which
- 4 the assessment is made.
- 5 (2) A county assessor or county property tax assessment board of
- 6 appeals must make a change in the assessed value, including the
- 7 final determination by the board of an assessment changed by an
- 8 assessing official, and give the notice of the change on or before
- 9 the later of:
- 10 (A) October 30 of the year for which the assessment is made;
- 11 or
- 12 (B) five (5) months from the date the personal property return
- 13 is filed if the return is filed after May 15 of the year for which
- 14 the assessment is made.
- 15 (3) The department of local government finance must make a
- 16 preliminary change in the assessed value and give the notice of
- 17 the change on or before the later of:
- 18 (A) October 1 of the year immediately following the year for
- 19 which the assessment is made; or
- 20 (B) sixteen (16) months from the date the personal property
- 21 return is filed if the return is filed after May 15 of the year for
- 22 which the assessment is made.
- 23 (b) Except as provided in section 2 of this chapter, if an assessing
- 24 official or a county property tax assessment board of appeals fails to
- 25 change an assessment and give notice of the change within the time
- 26 prescribed by this section, the assessed value claimed by the taxpayer
- 27 on the personal property return is final.
- 28 (c) This section does not limit the authority of a county auditor to
- 29 correct errors in a tax duplicate under IC 6-1.1-15-12.
- 30 (d) This section does not apply if the taxpayer:
- 31 (1) fails to file a personal property return which substantially
- 32 complies with this article and the regulations of the department of
- 33 local government finance; or
- 34 (2) files a fraudulent personal property return with the intent to
- 35 evade the payment of property taxes.
- 36 (e) A taxpayer may appeal a preliminary determination of the
- 37 department of local government finance under subsection (a)(3) to the
- 38 Indiana board. An appeal under this subdivision shall be conducted in
- 39 the same manner as an appeal under IC 6-1.1-15-4 through
- 40 IC 6-1.1-15-8. A preliminary determination that is not appealed under
- 41 this subsection is a final unappealable order of the department of local
- 42 government finance.

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SECTION 105. IC 6-1.1-17-0.5, AS AMENDED BY P.L.144-2008, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 0.5. (a) For purposes of this section, "assessed value" has the meaning set forth in IC 6-1.1-1-3(a).

(b) The county auditor may exclude and keep separate on the tax duplicate for taxes payable in a calendar year the assessed value of tangible property that meets the following conditions:

(1) The assessed value of the property is at least nine percent (9%) of the assessed value of all tangible property subject to taxation by a taxing unit.

(2) The property is or has been part of a bankruptcy estate that is subject to protection under the federal bankruptcy code.

(3) The owner of the property has discontinued all business operations on the property.

(4) There is a high probability that the taxpayer will not pay property taxes due on the property in the following year.

(c) This section does not limit, restrict, or reduce in any way the property tax liability on the property.

(d) For each taxing unit located in the county, the county auditor may reduce for a calendar year the taxing unit's assessed value that is certified to the department of local government finance under section 1 of this chapter and used to set tax rates for the taxing unit for taxes first due and payable in the immediately succeeding calendar year. The county auditor may reduce a taxing unit's assessed value under this subsection only to enable the taxing unit to absorb the effects of reduced property tax collections in the immediately succeeding calendar year that are expected to result from any or a combination of the following:

(1) Successful appeals of the assessed value of property located in the taxing unit.

(2) Deductions under IC 6-1.1-12-37 that result from the granting of applications for the homestead credit for the calendar year under IC 6-1.1-20.9-3 or IC 6-1.1-20.9-3.5 **(before their repeal)** after the county auditor certifies assessed value as described in this section.

(3) Deductions that result from the granting of applications for deductions for the calendar year under IC 6-1.1-12-44 after the county auditor certifies assessed value as described in this section.

Not later than December 31 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the

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1 county and to the department of local government finance. The
 2 certified statement must list any adjustments to the amount of the
 3 reduction under this subsection and the information submitted under
 4 section 1 of this chapter that are necessary as the result of processing
 5 homestead credit applications and deduction applications that are filed
 6 after the county auditor certifies assessed value as described in this
 7 section. The county auditor shall keep separately on the tax duplicate
 8 the amount of any reductions made under this subsection. The
 9 maximum amount of the reduction authorized under this subsection is
 10 determined under subsection (e).

11 (e) The amount of the reduction in a taxing unit's assessed value for
 12 a calendar year under subsection (d) may not exceed two percent (2%)
 13 of the assessed value of tangible property subject to assessment in the
 14 taxing unit in that calendar year.

15 (f) The amount of a reduction under subsection (d) may not be
 16 offered in a proceeding before the:

17 (1) county property tax assessment board of appeals **in a calendar**
 18 **year before 2011;**

19 (2) Indiana board; or

20 (3) Indiana tax court;

21 as evidence that a particular parcel has been improperly assessed.

22 SECTION 106. IC 6-1.1-26-2, AS AMENDED BY P.L.219-2007,
 23 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2009]: Sec. 2. (a) The county auditor shall forward a claim for
 25 refund filed under section 1 of this chapter to the department of local
 26 government finance for review by the department if:

27 (1) the claim is for the refund of taxes paid on an assessment
 28 made or determined by the ~~state board of tax commissioners~~
 29 ~~(before the board was abolished)~~ or the department of local
 30 government finance; and

31 (2) the claim is based upon the grounds specified in section
 32 1(4)(B) or 1(4)(C) of this chapter.

33 (b) The department of local government finance shall review each
 34 refund claim forwarded to it under this section. The department shall
 35 certify its approval or disapproval on the claim and shall return the
 36 claim to the county auditor.

37 (c) Before the department of local government finance disapproves
 38 a refund claim that is forwarded to it under this section, the department
 39 shall notify the claimant of its intention to disapprove the claim and of
 40 the time and place fixed for a hearing on the claim. The department
 41 shall hold the hearing within thirty (30) days after the date of the
 42 notice. The claimant has a right to be heard at the hearing. After the

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1 hearing, the department shall give the claimant notice of the
2 department's final determination on the claim.

3 (d) If a person desires to initiate an appeal of the final determination
4 of the department of local government finance to disapprove a claim
5 under subsection (c), the person shall file a petition for review with the
6 appropriate county ~~assessor~~ **auditor** not more than forty-five (45) days
7 after the department gives the person notice of the final determination.

8 (e) If a person desires to initiate a proceeding for judicial review of
9 the Indiana board's final determination under subsection (d), the person
10 must petition for judicial review under IC 6-1.1-15-5 not more than
11 forty-five (45) days after the Indiana board gives the person notice of
12 the final determination.

13 SECTION 107. IC 6-1.1-26-3, AS AMENDED BY P.L.219-2007,
14 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2009]: Sec. 3. (a) A refund claim which is filed under section
16 1 of this chapter and which is not subject to review by the department
17 of local government finance under section 2 of this chapter shall be
18 either approved or disapproved by the county auditor **and** the county
19 treasurer. ~~and the county assessor.~~

20 (b) If the claim for refund is disapproved by either the county
21 auditor **or** the county treasurer, ~~or the county assessor~~, the claimant
22 may appeal that decision to the Indiana board. The claimant must
23 initiate the appeal and the Indiana board shall hear the appeal in the
24 same manner that assessment appeals are heard by the Indiana board.

25 (c) If a person desires to initiate a proceeding for judicial review of
26 the Indiana board's final determination under this section, the person
27 must petition for judicial review under IC 6-1.1-15-5 not more than
28 forty-five (45) days after the Indiana board gives the person notice of
29 the final determination.

30 SECTION 108. IC 6-1.1-28.5 IS ADDED TO THE INDIANA
31 CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS
32 [EFFECTIVE JULY 1, 2009]:

33 **Chapter 28.5. County Exemption Board**

34 **Sec. 1. (a) Beginning January 1, 2011, each county shall have a**
35 **county exemption board of appeals composed of three (3)**
36 **individuals who are at least eighteen (18) years of age,**
37 **knowledgeable in the exemption of property from property taxes,**
38 **and residents of the county. The county council shall appoint the**
39 **members of the board, not more than two (2) of whom may be**
40 **members of the same political party. A person appointed to a**
41 **county exemption board may not serve on the county exemption**
42 **board of another county at the same time. The members of the**

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1 county exemption board shall elect a president. The county auditor
 2 shall provide administrative support to the county exemption
 3 board. A majority of the board constitutes a quorum for the
 4 transaction of business. Any question properly before the board
 5 may be decided by the agreement of a majority of the whole board.

6 (b) Except as provided in subsection (c), the term of a member
 7 of the county exemption board appointed under subsection (a):

8 (1) is one (1) year; and

9 (2) begins January 1.

10 (c) If:

11 (1) the term of a member of the county exemption board
 12 appointed under subsection (a) expires;

13 (2) the member is not reappointed; and

14 (3) a successor is not appointed;

15 the term of the member continues until a successor is appointed.

16 Sec. 2. The members of the county exemption board shall
 17 receive compensation on a per diem basis for each day of actual
 18 service. The county council shall fix the rate of this compensation.
 19 The county auditor shall keep an attendance record for each
 20 meeting of the county exemption board. At the close of each annual
 21 session, the county auditor shall certify to the board of county
 22 commissioners the number of days actually served by each
 23 member. The board of county commissioners may not allow claims
 24 for service on the county exemption board for more days than the
 25 number of days certified by the county auditor. The compensation
 26 provided by this section shall be paid from the county treasury.

27 Sec. 3. The county exemption board shall meet either in the
 28 room of the board of commissioners in the county courthouse or in
 29 some other room provided by the board of county commissioners.

30 Sec. 4. The county auditor shall give notice of the date, time,
 31 place, and purpose of each annual session of the county exemption
 32 board. The county auditor shall give the notice two (2) weeks
 33 before the first meeting of the board by:

34 (1) publication in two (2) newspapers of general circulation
 35 that are published in the county and that represent different
 36 political parties;

37 (2) publication in one (1) newspaper of general circulation
 38 published in the county if the requirements of subdivision (1)
 39 cannot be satisfied; or

40 (3) posting in three (3) public places in each township of the
 41 county if a newspaper of general circulation is not published
 42 in the county.

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1 **Sec. 5. The county exemption board shall remain in session until**
 2 **the board's duties are complete.**

3 **Sec. 6. (a) A county exemption board may:**

- 4 (1) subpoena witnesses;
 5 (2) examine witnesses, under oath;
 6 (3) compel witnesses to answer its questions relevant to the
 7 exemption of property; and
 8 (4) order the production of any papers related to the
 9 exemption of property.

10 **(b) The county sheriff shall serve all process issued under this**
 11 **section that are not served by the county auditor and shall obey all**
 12 **orders of the board.**

13 **Sec. 7. (a) Subject to the limitations contained in subsection (b),**
 14 **a county on behalf of the county exemption board may employ and**
 15 **fix the compensation of as many field representatives and hearing**
 16 **examiners as are necessary to promptly and efficiently perform the**
 17 **duties and functions of the board.**

18 **(b) The number and compensation of all persons employed**
 19 **under this section are subject to the appropriations made for that**
 20 **purpose by the county council.**

21 **Sec. 8. Field representatives and hearing examiners employed**
 22 **under section 7 of this chapter, when authorized by the county**
 23 **exemption board, have the powers granted to the county exemption**
 24 **board for the review of, and hearings on, exemptions. The field**
 25 **representatives and hearing examiners shall report their findings**
 26 **to the board in writing at the conclusion of each review or hearing.**
 27 **After receipt of the written report, the board may take further**
 28 **evidence or hold further hearings. The final decision on each**
 29 **matter shall be made by the board based upon the field**
 30 **representative's or hearing officer's report, any additional**
 31 **evidence taken by the board, and any records that the board**
 32 **considers pertinent.**

33 **SECTION 109. IC 6-1.1-29-6, AS AMENDED BY P.L.146-2008,**
 34 **SECTION 264, IS AMENDED TO READ AS FOLLOWS**
 35 **[EFFECTIVE JULY 1, 2009]: Sec. 6. The four (4) freehold members**
 36 **of the county board of tax adjustment shall receive compensation on a**
 37 **per diem basis for each day of actual service. ~~The rate of this~~**
 38 **~~compensation is the same as the rate that the freehold members of the~~**
 39 **~~county property tax assessment board of appeals of that county receive.~~**
 40 **The county auditor shall keep an attendance record of each meeting of**
 41 **the county board of tax adjustment. At the close of each annual session,**
 42 **the county auditor shall certify to the county board of commissioners**

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the number of days actually served by each freehold member. The county board of commissioners may not allow claims for service on the county board of tax adjustment for more days than the number of days certified by the county auditor.

SECTION 110. IC 6-1.1-30-14, AS AMENDED BY P.L.219-2007, SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. The department of local government finance:

(1) shall see that the property taxes due this state are collected;
(2) shall see that the penalties prescribed under this article are enforced;

(3) shall investigate the property tax laws and systems of other states and countries;

(4) for assessment dates after December 31, 2008, shall conduct all ratio studies required for:

(A) equalization under 50 IAC 14; and

(B) annual adjustments under 50 IAC 21;

(5) shall conduct a general reassessment of real property under IC 6-1.1-4-4 for the assessment date in 2011;

(6) shall determine real property assessments under IC 6-1.1-4-4.3 for assessment dates after 2011; and

~~(5)~~ (7) may recommend changes in this state's property tax laws to the general assembly.

SECTION 111. IC 6-1.1-30-18 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 18. (a) Effective January 1, 2011, the state assessment division of the department of local government finance is established and consists of the following:

(1) The personal property office responsible for:

(A) monitoring personal property assessments, exemptions, and deductions;

(B) overseeing the department's responsibilities under IC 6-1.1-8;

(C) conducting personal property audits as requested by regional assessors appointed under section 20(a)(3) of this chapter; and

(D) assisting in the defense of appealed personal property assessments.

(2) The real property office responsible for monitoring real property assessments, exemptions, and deductions and tax increment financing.

(3) The geographic information system and mapping office responsible for coordinating the use of global information

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1 systems and mapping.

2 (4) The education and training office responsible for:

3 (A) overseeing the education and training of all
4 department employees;

5 (B) conducting classes for department employees; and

6 (C) maintaining a record of education and training hours
7 and certifications of department employees.

8 (5) Ten (10) regional assessment offices in the following
9 regions:

10 (A) Region 1 consisting of Lake and Porter counties.

11 (B) Region 2 consisting of Elkhart, Kosciusko, LaPorte,
12 Marshall, and St. Joseph counties.

13 (C) Region 3 consisting of Adams, Allen, Dekalb,
14 Huntington, LaGrange, Noble, Steuben, Wells, and
15 Whitley counties.

16 (D) Region 4 consisting of Benton, Carroll, Cass, Fulton,
17 Howard, Jasper, Miami, Newton, Pulaski, Starke,
18 Tippecanoe, Tipton, Wabash, Warren, and White counties.

19 (E) Region 5 consisting of Boone, Clinton, Fountain,
20 Hamilton, Hendricks, Montgomery, Morgan, Parke,
21 Putnam, and Vermillion counties.

22 (F) Region 6 consisting of Marion County.

23 (G) Region 7 consisting of Blackford, Delaware, Grant,
24 Hancock, Henry, Jay, Madison, Randolph, and Wayne
25 counties.

26 (H) Region 8 consisting of Bartholomew, Brown,
27 Dearborn, Decatur, Fayette, Franklin, Jefferson, Jennings,
28 Johnson, Monroe, Ohio, Ripley, Rush, Shelby, Switzerland,
29 and Union counties.

30 (I) Region 9 consisting of Clay, Daviess, Gibson, Greene,
31 Knox, Martin, Owen, Pike, Posey, Sullivan, Vanderburgh,
32 and Vigo counties.

33 (J) Region 10 consisting of Clark, Crawford, Dubois,
34 Floyd, Harrison, Jackson, Lawrence, Orange, Perry, Scott,
35 Spencer, Warrick, and Washington counties.

36 (b) The state assessment division referred to in subsection (a) is
37 administered by the state assessing supervisor appointed under
38 section 20(a)(1) of this chapter.

39 (c) Each of the offices referred to in subsection (a)(1) through
40 (a)(4) is administered by an assistant assessing supervisor
41 appointed under section 20(a)(2) of this chapter.

42 (d) Each of the regional assessment offices referred to in

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1 subsection (a)(5) is administered by a regional assessor appointed
 2 under section 20(a)(3) of this chapter, subject to the terms of office
 3 under section 20(c) of this chapter.

4 (e) Staff for the regional assessment offices referred to in
 5 subsection (a)(5):

6 (1) are state employees; and

7 (2) shall be chosen to the extent possible from the region.

8 (f) Salaries of:

9 (1) regional assessors appointed under section 20(a)(3) of this
 10 chapter; and

11 (2) staff for the regional assessment offices referred to in
 12 subsection (a)(5);

13 are paid from money transferred to the department of local
 14 government finance under IC 6-1.1-4-27.5 from the property
 15 reassessment funds of the counties in the region.

16 SECTION 112. IC 6-1.1-30-19 IS ADDED TO THE INDIANA
 17 CODE AS A NEW SECTION TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2009]: Sec. 19. (a) The appointments
 19 committee is established.

20 (b) The governor shall before January 1, 2010:

21 (1) appoint to the appointments committee four (4) members,
 22 each for a two (2) year term:

23 (A) not more than two (2) of whom may be members of the
 24 same political party; and

25 (B) who have experience in real estate business
 26 management; and

27 (2) appoint the chair of the committee from the membership.

28 (c) The governor shall fill vacancies on the committee that result
 29 when:

30 (1) the members' terms expire; or

31 (2) a member is unable or unwilling to serve.

32 (d) A majority of the voting members of the committee
 33 constitutes a quorum.

34 (e) The department of local government finance shall:

35 (1) staff the committee; and

36 (2) fund the operations of the committee through the
 37 department's budget.

38 (f) The committee shall meet at the call of the chairperson as
 39 often as necessary to carry out the purposes of this section.

40 (g) Each member of the committee is entitled to reimbursement
 41 for traveling expenses as provided under IC 4-13-1-4 and other
 42 expenses actually incurred in connection with the member's duties

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as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(h) The committee's responsibilities include the following:

(1) Receipt of applications from the public for the following:

(A) The state assessing supervisor referred to in section 20(a)(1) of this chapter.

(B) The assistant assessing supervisors referred to in section 20(a)(2) of this chapter.

(C) Regional assessors referred to in section 20(a)(3) of this chapter.

(2) Review of applications for candidates qualified for the positions under subdivision (1), considering for regional assessor positions the requirements of section 20(b) of this chapter.

(3) Recommending in writing to the governor before September 1, 2010, at least three (3) qualified candidates for each of the positions under subdivision (1).

(4) Recommending in writing to the governor each time there is a need to fill one (1) or more positions under subdivision (1) at least three (3) qualified candidates for each of the positions.

(i) The affirmative votes of a majority of the committee's members are required for the committee to take action on any measure.

SECTION 113. IC 6-1.1-30-20 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 20. (a) From the individuals recommended under section 19 of this chapter, the governor shall make appointments to the following positions effective January 1, 2011:

(1) The state assessing supervisor, who serves as administrator of the state assessment division established by section 18 of this chapter.

(2) The four (4) assistant assessing supervisors, who serve as administrators of the offices referred to in section 18(a)(1) through 18(a)(4) of this chapter.

(3) Subject to subsections (b) and (c), the ten (10) regional assessors, who serve as administrators of the regions referred to in section 18(a)(5) of this chapter.

(b) A regional assessor appointed under subsection (a)(3) must:

(1) have at least five (5) years of experience in the real estate industry;

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- (2) be a resident of the region served;
- (3) be a certified level three assessor-appraiser; and
- (4) hold one (1) or more of the following:
 - (A) A bachelors degree.
 - (B) A license as a real estate broker under IC 25-34.1.
 - (C) A license as an appraiser under IC 25-34.1.
 - (D) A designation as an Assessment Administration Specialist from the International Association of Assessing Officers.

(c) The governor initially shall appoint:

- (1) four (4) regional assessors to two (2) year terms of office;
- (2) three (3) regional assessors to four (4) year terms of office;
- and
- (3) three (3) regional assessors to two (2) year terms of office.

After the initial terms of office, each term of office is six (6) years.

(d) All appointees under this section:

- (1) serve at the governor's pleasure; and
- (2) are entitled to receive compensation in an amount set by the governor, subject to approval by the budget agency.

(e) An appointment under this section to fill a vacancy is for the balance of the term of office.

SECTION 114. IC 6-1.1-30-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 21. (a) Effective January 1, 2011, the state assessment board is established.**

(b) The members of the board are as follows:

- (1) The state assessing supervisor appointed under section 20(a)(1) of this chapter, who serves as chair of the board.
- (2) The four (4) assistant assessing supervisors appointed under section 20(a)(2) of this chapter.
- (3) The ten (10) regional assessors appointed under section 20(a)(3) of this chapter.

(c) The state assessment board shall make recommendations to the commissioner concerning the following:

- (1) Appropriate policies for managing the transition from local responsibility for property assessment to state responsibility.
- (2) Rules for the implementation of fair market value assessments.
- (3) Appropriate statutory amendments.

SECTION 115. IC 6-1.1-31-1, AS AMENDED BY P.L.146-2008, SECTION 269, IS AMENDED TO READ AS FOLLOWS

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[EFFECTIVE JULY 1, 2009]: Sec. 1. (a) The department of local government finance shall do the following:

(1) Prescribe the property tax forms and returns which taxpayers are to complete and on which the taxpayers' assessments will be based.

(2) Prescribe the forms to be used to give taxpayers notice of assessment actions.

(3) Adopt rules concerning the assessment of tangible property.

(4) Develop specifications that prescribe state requirements for computer software and hardware to be used by counties. ~~for assessment purposes.~~ The specifications developed under this subdivision apply only to computer software and hardware systems purchased for assessment purposes after July 1, 1993. The specifications, including specifications in a rule or other standard adopted under IC 6-1.1-31.5, must provide for:

(A) maintenance of data in a form that formats the information in the file with the standard data, field, and record coding jointly required and approved by the department of local government finance and the legislative services agency;

(B) data export and transmission that is compatible with the data export and transmission requirements in a standard format prescribed by the office of technology established by IC 4-13.1-2-1 and jointly approved by the department of local government finance and legislative services agency; and

(C) maintenance of data in a manner that ensures prompt and accurate transfer of data to the department of local government finance and the legislative services agency, as jointly approved by the department of local government and legislative services agency.

(5) Adopt rules establishing criteria for the revocation of a certification under IC 6-1.1-35.5-6.

(b) The department of local government finance may adopt rules that are related to property taxation or the duties or the procedures of the department.

(c) Rules of the state board of tax commissioners are for all purposes rules of the department of local government finance and the Indiana board until the department and the Indiana board adopt rules to repeal or supersede the rules of the state board of tax commissioners.

SECTION 116. IC 6-1.1-31-5, AS AMENDED BY P.L.146-2008, SECTION 271, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Subject to this article, the rules adopted by the department of local government finance are the

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basis for determining the true tax value of tangible property.

(b) **For assessment dates before 2011**, assessing officials shall:

- (1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the department of local government finance;
- (2) use the property tax forms, property tax returns, and notice forms prescribed by the department; and
- (3) collect and record the data required by the department.

(c) In assessing tangible property **for assessment dates before 2011**, the assessing officials may consider factors in addition to those prescribed by the department of local government finance if the use of the additional factors is first approved by the department. Each assessing official shall indicate on the official's records for each individual assessment whether:

- (1) only the factors contained in the department's rules, forms, and returns have been considered; or
- (2) factors in addition to those contained in the department's rules, forms, and returns have been considered.

SECTION 117. IC 6-1.1-31-6, AS AMENDED BY P.L.154-2006, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) With respect to the assessment of real property, the rules of the department of local government finance shall provide for:

- (1) the classification of land on the basis of:
 - (i) acreage;
 - (ii) lots;
 - (iii) size;
 - (iv) location;
 - (v) use;
 - (vi) productivity or earning capacity;
 - (vii) applicable zoning provisions;
 - (viii) accessibility to highways, sewers, and other public services or facilities; and
 - (ix) any other factor that the department determines by rule is just and proper; and
- (2) the classification of improvements on the basis of:
 - (i) size;
 - (ii) location;
 - (iii) use;
 - (iv) type and character of construction;
 - (v) age;
 - (vi) condition;
 - (vii) cost of reproduction; and

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1 (viii) any other factor that the department determines by rule
2 is just and proper.

3 (b) With respect to the assessment of real property, the rules of the
4 department of local government finance shall include instructions for
5 determining:

- 6 (1) the proper classification of real property;
7 (2) the size of real property;
8 (3) the effects that location and use have on the value of real
9 property;
10 (4) the productivity or earning capacity of:
11 (A) agricultural land; and
12 (B) real property regularly used to rent or otherwise furnish
13 residential accommodations for periods of thirty (30) days or
14 more;
15 (5) sales data for generally comparable properties; and
16 (6) the true tax value of real property based on the factors listed
17 in this subsection and any other factor that the department
18 determines by rule is just and proper.

19 (c) With respect to the assessment of real property:

- 20 (1) **for assessment dates before 2015**, true tax value does not
21 mean fair market value; ~~Subject to this article, true tax value is~~
22 ~~the value determined under the rules of the department of local~~
23 ~~government finance; and~~
24 (2) **for assessment dates after 2014, true tax value means fair**
25 **market value.**

26 SECTION 118. IC 6-1.1-31-11.5 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11.5. (a) Subject to
28 subsection (b), the department of local government finance shall adopt
29 rules under IC 4-22-2 to govern the practice of representatives in
30 proceedings before:

- 31 (1) the property tax assessment board of appeals **before 2011**; and
32 (2) the department of local government finance.

33 (b) Except as provided in subsection (c), a rule adopted under
34 subsection (a) may not:

- 35 (1) restrict the ability of a representative to practice before the
36 property tax assessment board of appeals or the department of
37 local government finance based on the fact that the representative
38 is not an attorney admitted to the Indiana bar; or
39 (2) restrict the admissibility of written or oral testimony of a
40 representative or other witness based upon the manner in which
41 the representative or other witness is compensated.

42 (c) A rule adopted under subsection (a) may require a representative

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in a proceeding before the property tax assessment board of appeals or the department of local government finance to be an attorney admitted to the Indiana bar if the matter under consideration in the proceeding is:

- (1) an exemption for which an application is required under IC 6-1.1-11;
- (2) a claim that taxes are illegal as a matter of law;
- (3) a claim regarding the constitutionality of an assessment; or
- (4) any other matter that requires representation that involves the practice of law.

(d) This subsection applies to a petition that is filed with the property tax assessment board of appeals or a matter under consideration by the department of local government finance before the adoption of a rule under subsection (a) that establishes new standards for:

- (1) the presentation of evidence or testimony; or
- (2) the practice of representatives.

The property tax assessment board of appeals or the department of local government finance may not dismiss a petition or reject consideration of a matter solely for failure to comply with the rule adopted under subsection (a) without providing the petitioner with an opportunity to present evidence, testimony, or representation in compliance with the rule.

SECTION 119. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.146-2008, SECTION 273, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

For determinations before 2011, the county assessor shall select the computer system. **For determinations after 2010, the county auditor shall select the computer system.**

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

- (1) the department of local government finance; and

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1 ~~(2) assessing officials.~~

2 **(2) the county auditor.**

3 (c) The certified system referred to in subsection (a) used by the
4 counties must be:

5 (1) compatible with the data export and transmission
6 requirements in a standard format prescribed by the office of
7 technology established by IC 4-13.1-2-1 and approved by the
8 legislative services agency; and

9 (2) maintained in a manner that ensures prompt and accurate
10 transfer of data to the department of local government finance and
11 the legislative services agency.

12 (d) All standardized property forms and notices on the certified
13 computer system referred to in subsection (a) shall be maintained by
14 the county ~~assessor~~ **auditor** in an accessible location and in a format
15 that is easily understandable for use by persons of the county.

16 (e) The department shall adopt rules before July 1, 2006, for the
17 establishment of:

18 (1) a uniform and common property tax management system for
19 all counties that:

20 (A) includes a combined mass appraisal and county auditor
21 system integrated with a county treasurer system; and

22 (B) replaces the computer system referred to in subsection (a);
23 and

24 (2) a schedule for implementation of the system referred to in
25 subdivision (1) structured to result in the implementation of the
26 system in all counties with respect to an assessment date:

27 (A) determined by the department; and

28 (B) specified in the rule.

29 (f) The department shall appoint an advisory committee to assist the
30 department in the formulation of the rules referred to in subsection (e).
31 The department shall determine the number of members of the
32 committee. The committee:

33 (1) must include at least:

34 ~~(A) one (1) township assessor;~~

35 ~~(B) one (1) county assessor;~~

36 ~~(C)~~ (A) one (1) county auditor; and

37 ~~(D)~~ (B) one (1) county treasurer; and

38 (2) shall meet at times and locations determined by the
39 department.

40 (g) Each member of the committee appointed under subsection (f)
41 who is not a state employee is not entitled to the minimum salary per
42 diem provided by IC 4-10-11-2.1(b). The member is entitled to

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1 reimbursement for traveling expenses as provided under IC 4-13-1-4
 2 and other expenses actually incurred in connection with the member's
 3 duties as provided in the state policies and procedures established by
 4 the Indiana department of administration and approved by the budget
 5 agency.

6 (h) Each member of the committee appointed under subsection (f)
 7 who is a state employee is entitled to reimbursement for traveling
 8 expenses as provided under IC 4-13-1-4 and other expenses actually
 9 incurred in connection with the member's duties as provided in the state
 10 policies and procedures established by the Indiana department of
 11 administration and approved by the budget agency.

12 (i) The department shall report to the budget committee in writing
 13 the department's estimate of the cost of implementation of the system
 14 referred to in subsection (e).

15 SECTION 120. IC 6-1.1-33.5-2 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. The division of data
 17 analysis shall do the following:

18 (1) Compile an electronic data base that includes the following:

19 (A) The local government data base.

20 (B) Information on sales of real and personal property,
 21 including nonconfidential information from sales disclosure
 22 forms filed under IC 6-1.1-5.5.

23 (C) Personal property assessed values and data entries on
 24 personal property return forms.

25 (D) Real property assessed values and data entries on real
 26 property assessment records.

27 (E) Information on property tax exemptions, deductions, and
 28 credits.

29 (F) Any other data relevant to the accurate determination of
 30 real property and personal property tax assessments.

31 (2) Make available to each county and township software that
 32 permits the transfer of the data described in subdivision (1) to the
 33 division in a uniform format through a secure connection over the
 34 Internet.

35 (3) Analyze the data compiled under this section for the purpose
 36 of performing the functions under section 3 of this chapter.

37 (4) Conduct continuing studies **(in conjunction with the**
 38 **personal property office and the real property office after**
 39 **2010)** of personal and real property tax deductions, abatements,
 40 and exemptions used throughout Indiana. The division of data
 41 analysis shall, before May 1 of each even-numbered year, report
 42 on the studies at a meeting of the budget committee and submit a

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report on the studies to the legislative services agency for distribution to the members of the legislative council. The report must be in an electronic format under IC 5-14-6.

SECTION 121. IC 6-1.1-33.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) **For an assessment date before 2011**, with respect to any township or county for any year, the department of local government finance may initiate a review to determine whether to order a special reassessment under this chapter. The review may apply to real property or personal property, or both.

(b) If the department of local government finance determines under subsection (a) ~~of this chapter~~ to initiate a review with respect to the real property within a township or county, or a portion of the real property within a township or county, the division of data analysis of the department shall determine for the real property under consideration and for the township or county the variance between:

- (1) the total assessed valuation of the real property within the township or county; and
- (2) the total assessed valuation that would result if the real property within the township or county were valued in the manner provided by law.

(c) If the department of local government finance determines under subsection (a) ~~of this chapter~~ to initiate a review with respect to personal property within a township or county, or a part of the personal property within a township or county, the division of data analysis of the department shall determine for the personal property under consideration and for the township or county the variance between:

- (1) the total assessed valuation of the personal property within the township or county; and
- (2) the total assessed valuation that would result if the personal property within the township or county were valued in the manner provided by law.

(d) The determination of the department of local government finance under section 2 or 3 of this chapter must be based on a statistically valid assessment ratio study.

(e) If a determination of the department of local government finance to order a special reassessment under this chapter is based on a coefficient of dispersion study, the department shall publish the coefficient of dispersion study for the township or county in accordance with IC 5-3-1-2(j).

(f) If:

- (1) the variance determined under subsection (b) or (c) exceeds

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1 twenty percent (20%); and

2 (2) the department of local government finance determines after
3 holding hearings on the matter that a special reassessment should
4 be conducted;

5 the department shall contract for a special reassessment to be
6 conducted to correct the valuation of the property.

7 (g) If the variance determined under subsection (b) or (c) is twenty
8 percent (20%) or less, the department of local government finance shall
9 determine whether to correct the valuation of the property under:

10 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

11 (2) IC 6-1.1-14.

12 (h) The department of local government finance shall give notice to
13 a taxpayer, by individual notice or by publication at the discretion of
14 the department, of a hearing concerning the department's intent to
15 cause the assessment of the taxpayer's property to be adjusted under
16 this section. The time fixed for the hearing must be at least ten (10)
17 days after the day the notice is mailed or published. The department
18 may conduct a single hearing under this section with respect to
19 multiple properties. The notice must state:

20 (1) the time of the hearing;

21 (2) the location of the hearing; and

22 (3) that the purpose of the hearing is to hear taxpayers' comments
23 and objections with respect to the department's intent to adjust the
24 assessment of property under this chapter.

25 (i) If the department of local government finance determines after
26 the hearing that the assessment of property should be adjusted under
27 this chapter, the department shall:

28 (1) cause the assessment of the property to be adjusted;

29 (2) mail a certified notice of its final determination to the county
30 auditor of the county in which the property is located; and

31 (3) notify the taxpayer as required under IC 6-1.1-14.

32 (j) A reassessment or adjustment may be made under this section
33 only if the notice of the final determination is given to the taxpayer
34 within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

35 (k) If the department of local government finance contracts for a
36 special reassessment of property under this chapter, the department
37 shall forward the bill for services of the reassessment contractor to the
38 county auditor, and the county shall pay the bill from the county
39 reassessment fund.

40 SECTION 122. IC 6-1.1-35-1, AS AMENDED BY P.L.146-2008,
41 SECTION 278, IS AMENDED TO READ AS FOLLOWS
42 [EFFECTIVE JULY 1, 2009]: Sec. 1. The department of local

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government finance shall:

- (1) interpret the property tax laws of this state;
- (2) instruct property tax officials about their ~~taxation and assessment~~ duties;
- (3) see that all property assessments are made in the manner provided by law;
- (4) **for assessment dates before 2011**, conduct operational audits of the offices of assessing officials to determine if statutory and regulatory assignments are being completed in an effective, efficient, and productive manner; and
- (5) **for assessment dates before 2011**, develop and maintain a manual for all assessing officials and county assessors concerning:
 - (A) assessment duties and responsibilities of the various state and local officials;
 - (B) assessment procedures and time limits for the completion of assessment duties;
 - (C) changes in state assessment laws; and
 - (D) other matters relevant to the assessment duties of assessing officials, county assessors, and other county officials.

SECTION 123. IC 6-1.1-35-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) **In a calendar year before 2011**, the department of local government finance may require township assessors, county assessors, or members of the county property tax assessment board of appeals, county auditors, and their employees to attend instructional sessions held by the department or held by others but approved by the department. An assessing official, or an employee who is required to attend an instructional session or who, at the department's request, meets with the department on official business shall receive:

- (1) a lodging allowance for each night preceding session attendance not less than the lodging allowance equal to the lesser of:
 - (A) the cost of a standard room rate at the hotel where the session is held; or
 - (B) the actual cost of lodging paid;
- (2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to state employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the General Services Administration for federal employees in travel

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status, as reported in the Federal Register;

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and

(4) an allowance equal to the cost of parking at the convention site.

The amount a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee shall receive under subdivision (2) shall be established by the county fiscal body.

(b) If a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee is entitled to receive an allowance under this section, the department of local government finance shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

SECTION 124. IC 6-1.1-35-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. **In a calendar year before 2011**, each county assessor shall annually call at least one (1) meeting of the township assessors of the county. At the meeting, the county assessor shall advise and instruct the township assessors with respect to their duties under the law. In addition, another purpose of the meeting is to promote intracounty uniformity in assessment procedures. The county assessor may call additional meetings of the township assessors for the purposes stated in this section. A township assessor shall receive a per diem expense allowance for each day that ~~he~~ **the township assessor** attends a meeting called by the county assessor under this section. The county council shall determine the amount of that per diem expense allowance.

SECTION 125. IC 6-1.1-35-9, AS AMENDED BY P.L.146-2008, SECTION 279, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that **in a calendar year before 2011** is:

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(1) given by a person to:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; or

(2) acquired by:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12;

in the performance of the person's duties;

is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), or (d).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;

(B) the United States; or

(C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee; or

(2) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county assessor:

(1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.

(2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics.

(3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is

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1 questioned.

2 (e) Confidential information that is disclosed to a person under
3 subsection (b) or (c) retains its confidential status. Thus, that person
4 may disclose the information only in a manner that is authorized under
5 subsection (b), (c), or (d).

6 (f) Notwithstanding any other provision of law:

7 (1) a person who:

8 (A) is an officer or employee of an entity that contracts with a
9 board of county commissioners or a county assessor under
10 IC 6-1.1-36-12; and

11 (B) obtains confidential information under this section;
12 may not disclose that confidential information to any other
13 person; and

14 (2) a person referred to in subdivision (1) must return all
15 confidential information to the taxpayer not later than fourteen
16 (14) days after the earlier of:

17 (A) the completion of the examination of the taxpayer's
18 personal property return under IC 6-1.1-36-12; or

19 (B) the termination of the contract.

20 SECTION 126. IC 6-1.1-35.5-4 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) The level one
22 examination shall be given in July, and the level two examination shall
23 be given in August. ~~Both level examinations also shall be offered~~
24 ~~annually immediately following the conference of the department of~~
25 ~~local government finance and at any other times that coordinate with~~
26 ~~training sessions conducted under IC 6-1.1-35.2-2.~~ The department of
27 local government finance may also give either or both examinations at
28 other times throughout the year.

29 (b) Examinations shall be held each year, at the times prescribed in
30 subsection (a), in Indianapolis and at not less than four (4) other
31 convenient locations chosen by the department of local government
32 finance.

33 (c) The department of local government finance may not limit the
34 number of individuals who take the examination and shall provide an
35 opportunity for all enrollees at each session to take the examination at
36 that session.

37 (d) The department of local government finance shall:

38 (1) give both the level one examination and the level two
39 examination in an open book format; and

40 (2) design both examinations to approximate the work an
41 ~~assessing official~~ is required to perform **property assessments**,
42 including the use of appropriate computer applications.

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SECTION 127. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. ~~A county or township assessor; a member or hearing officer of the county property tax assessment board of appeals; or a~~ Any member of the public may apply for and take the level one examination. A person who is successful on the level one examination may apply for and take the level two examination. A person who is successful on the level two examination may apply for level three certification.

SECTION 128. IC 6-1.1-35.5-7, AS AMENDED BY P.L.146-2008, SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to ~~an assessing official; a hearing officer for a county property tax assessment board of appeals; or an~~ a public employee of an assessing official or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may use money in the account for:

(1) testing and training; ~~of assessing officials; county assessors; members of a county property tax assessment board of appeals; and employees of assessing officials; county assessors; or the county property tax assessment board of appeals; and~~

(2) administration of the level three certification program under section 4.5 of this chapter.

SECTION 129. IC 6-1.1-36-4, AS AMENDED BY P.L.146-2008, SECTION 286, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) ~~An assessing official or~~ A representative of the department of local government finance may file an affidavit with a circuit court of this state if:

(1) the ~~official or~~ representative has requested that a person give information or produce books or records; and

(2) the person has not complied with the request.

The affidavit must state that the person has not complied with the

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1 request.

2 (b) When an affidavit is filed under subsection (a), the circuit court
3 shall issue a writ which directs the person to appear at the office of the
4 official or representative and to give the requested information or
5 produce the requested books or records. The appropriate county sheriff
6 shall serve the writ. A person who disobeys the writ is guilty of
7 contempt of court.

8 (c) If a writ is issued under this section, the cost incurred in filing
9 the affidavit, in the issuance of the writ, and in the service of the writ
10 shall be charged to the person against whom the writ is issued. If a writ
11 is not issued, all costs shall be charged to the county in which the
12 circuit court proceedings are held, and the board of commissioners of
13 that county shall allow a claim for the costs.

14 SECTION 130. IC 6-1.1-36-7, AS AMENDED BY P.L.146-2008,
15 SECTION 288, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) The department of local
17 government finance may cancel any property taxes assessed against
18 real property owned by a county, township, city, or town if a petition
19 requesting that the department cancel the taxes is submitted by the
20 auditor, assessor, and treasurer of the county in which the real property
21 is located.

22 (b) The department of local government finance may cancel any
23 property taxes assessed against real property owned by this state if a
24 petition requesting that the department cancel the taxes is submitted by:

- 25 (1) the governor; or
26 (2) the chief administrative officer of the state agency which
27 supervises the real property.

28 However, if the petition is submitted by the chief administrative officer
29 of a state agency, the governor must approve the petition.

30 (c) The department of local government finance may compromise
31 the amount of property taxes, together with any interest or penalties on
32 those taxes, assessed against the fixed or distributable property owned
33 by a bankrupt railroad, which is under the jurisdiction of:

- 34 (1) a federal court under 11 U.S.C. 1163;
35 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
36 U.S.C. 701-799); or
37 (3) a comparable bankruptcy law.

38 (d) After making a compromise under subsection (c) and after
39 receiving payment of the compromised amount, the department of local
40 government finance shall distribute to each county treasurer an amount
41 equal to the product of:

- 42 (1) the compromised amount; multiplied by

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(2) a fraction, the numerator of which is the total of the particular county's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad for the compromised years.

(e) After making the distribution under subsection (d), the department of local government finance shall direct the auditors of each county to remove from the tax rolls the amount of all property taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

(1) the amount of money received by the county under subsection (d); multiplied by

(2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The department of local government finance may compromise property taxes under this subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and is signed and approved by the ~~assessor~~, auditor and treasurer of each county ~~and the assessor of each township (if any)~~ that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the

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compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor, ~~and the county assessor~~, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

SECTION 131. IC 6-1.1-36-13, AS AMENDED BY P.L.146-2008, SECTION 290, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list:

(1) in a calendar year before 2011, to the appropriate township assessor, or the county assessor if there is no township assessor for the township; **or**

(2) in a calendar year after 2010, to the department of local government finance;

on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 132. IC 6-1.1-37-7.5, AS AMENDED BY P.L.146-2008, SECTION 293, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7.5. A person who fails to provide, within forty-five (45) days after the filing deadline, evidence of the filing of a personal property return to the township assessor, ~~or the county assessor~~, **or the department of local government finance** as required under IC 6-1.1-3-1(d), shall pay to the county a penalty equal to ten percent (10%) of the tax liability.

SECTION 133. IC 6-1.1-37-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) If a taxpayer is entitled to a property tax refund or credit because an assessment is decreased, the taxpayer shall also be paid, or credited with, interest on the excess taxes that ~~he the taxpayer~~ paid at the rate of four percent (4%) per annum.

(b) For purposes of this section and except as provided in subsection (c), the interest shall be computed from the date on which the taxes

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were paid or due, whichever is later, to the date of the refund or credit.

(c) This subsection applies if a taxpayer who is entitled to a refund or credit does not make a written request for the refund or credit to the county auditor within forty-five (45) days after the final determination of the county property tax assessment board of appeals ~~the state board of tax commissioners; in a calendar year before 2011, the county exemption board~~, the department of local government finance, the Indiana board, or the tax court that entitles the taxpayer to the refund or credit. In the case of a taxpayer described in this subsection, the interest shall be computed from the date on which the taxes were paid or due to the date that is forty-five (45) days after the final determination of the county property tax assessment board of appeals ~~the state board of tax commissioners; in a calendar year before 2011, the county exemption board~~, the department of local government finance, the Indiana board of tax review, or the Indiana tax court. In any event, a property tax refund or credit must be issued not later than ninety (90) days after the request is received.

SECTION 134. IC 6-1.5-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. "Small claim" means an appeal:

(1) under IC 6-1.5-4-1 of a determination of assessed valuation of tangible property by:

(A) an assessing official; or

(B) the county property tax assessment board of appeals **for an assessment date before 2011;**

that does not exceed one million dollars (\$1,000,000); or

(2) under IC 6-1.5-5-1 of a final determination of assessed valuation of tangible property under:

(A) IC 6-1.1-8; or

(B) IC 6-1.1-16;

by the department of local government finance that does not exceed one million dollars (\$1,000,000).

SECTION 135. IC 6-1.5-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) The Indiana board shall conduct an impartial review of all appeals concerning:

(1) the assessed valuation of tangible property;

(2) property tax deductions; or

(3) property tax exemptions;

that are made from a determination by an assessing official or a county property tax assessment board of appeals **for an assessment date before 2011, or from a determination by a county exemption board for an assessment date after 2010**, to the Indiana board under any

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1 law.

2 (b) Appeals described in this section shall be conducted under
3 IC 6-1.1-15.

4 SECTION 136. IC 6-2.5-8-1, AS AMENDED BY P.L.146-2008,
5 SECTION 316, IS AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) A retail merchant may not
7 make a retail transaction in Indiana, unless the retail merchant has
8 applied for a registered retail merchant's certificate.

9 (b) A retail merchant may obtain a registered retail merchant's
10 certificate by filing an application with the department and paying a
11 registration fee of twenty-five dollars (\$25) for each place of business
12 listed on the application. The retail merchant shall also provide such
13 security for payment of the tax as the department may require under
14 IC 6-2.5-6-12.

15 (c) The retail merchant shall list on the application the location
16 (including the township) of each place of business where the retail
17 merchant makes retail transactions. However, if the retail merchant
18 does not have a fixed place of business, the retail merchant shall list the
19 retail merchant's residence as the retail merchant's place of business. In
20 addition, a public utility may list only its principal Indiana office as its
21 place of business for sales of public utility commodities or service, but
22 the utility must also list on the application the places of business where
23 it makes retail transactions other than sales of public utility
24 commodities or service.

25 (d) Upon receiving a proper application, the correct fee, and the
26 security for payment, if required, the department shall issue to the retail
27 merchant a separate registered retail merchant's certificate for each
28 place of business listed on the application. Each certificate shall bear
29 a serial number and the location of the place of business for which it is
30 issued.

31 (e) If a retail merchant intends to make retail transactions during a
32 calendar year at a new Indiana place of business, the retail merchant
33 must file a supplemental application and pay the fee for that place of
34 business.

35 (f) A registered retail merchant's certificate is valid for two (2) years
36 after the date the registered retail merchant's certificate is originally
37 issued or renewed. If the retail merchant has filed all returns and
38 remitted all taxes the retail merchant is currently obligated to file or
39 remit, the department shall renew the registered retail merchant's
40 certificate within thirty (30) days after the expiration date, at no cost to
41 the retail merchant.

42 (g) The department may not renew a registered retail merchant

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certificate of a retail merchant who is delinquent in remitting sales or use tax. The department, at least sixty (60) days before the date on which a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is delinquent in remitting sales or use tax that the department will not renew the retail merchant's registered retail merchant's certificate.

(h) A retail merchant engaged in business in Indiana as defined in IC 6-2.5-3-1(c) who makes retail transactions that are only subject to the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

- (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;
- (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and
- (3) any other information that the department requests.

(i) The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible personal property that the out-of-state retail merchant knows is intended for use in Indiana.

(j) Except as provided in subsection (k), the department shall submit to the township assessor, or the county assessor if there is no township assessor for the township, before July 15 of each year **before 2011, or to the department of local government finance before July 15 of each year after 2010:**

- (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township or county; and
- (2) the address of each place of business of the taxpayer in the township or county.

(k) **For a year before 2011**, if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in

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subsection (j) to the county assessor.

SECTION 137. IC 32-21-2-13, AS AMENDED BY P.L.146-2008, SECTION 673, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. (a) ~~Except as provided in subsection (c),~~ If the auditor of the county or the township assessor (if any) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes **for an assessment date before 2011** may not be recorded unless the auditor or township assessor is furnished a drawing or other reliable evidence of the following:

- (1) The number of acres in each new tax parcel being created.
- (2) The existence or absence of improvements on each new tax parcel being created.
- (3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) **For a calendar year before 2011**, if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 138. IC 36-1-8-14.2, AS AMENDED BY P.L.146-2008, SECTION 686, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14.2. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7.

(d) Subject to the approval of a property owner, the governing body of a political subdivision may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under

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IC 6-1.1-10-16.7, if the improvements that qualify the real property for an exemption were begun or acquired after December 31, 2001. The ordinance remains in full force and effect until repealed or modified by the governing body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (j):

(1) in a calendar year before 2011, the township assessor, or the county assessor if there is no township assessor for the township;
or

(2) in a calendar year after 2010, the department of local government finance;

shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

(j) **For a calendar year before 2011**, if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 139. IC 36-2-5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. Before the Thursday after the first Monday in August of each year, the county executive shall prepare an itemized estimate of all money to be drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:

(1) the expense of construction, repairs, supplies, employees, and agents, and other expenses at each building or institution

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- 1 maintained in whole or in part by money paid out of the county
- 2 treasury;
- 3 (2) the expense of constructing and repairing bridges, itemized by
- 4 the location of and amount for each bridge;
- 5 (3) the compensation of the attorney representing the county;
- 6 (4) the compensation of attorneys for indigents;
- 7 (5) the expenses of the county board of health;
- 8 (6) the expense of repairing county roads, itemized by the location
- 9 of and amount for each repair project;
- 10 (7) the estimated number of precincts in the county and the
- 11 amount required for election expenses, including compensation
- 12 of election commissioners, inspectors, judges, clerks, and sheriffs,
- 13 rent, meals, hauling and repair of voting booths and machines,
- 14 advertising, printing, stationery, furniture, and supplies;
- 15 (8) the amount of principal and interest due on bonds and loans,
- 16 itemized for each loan and bond issue;
- 17 (9) the amount required to pay judgments, settlements, and court
- 18 costs;
- 19 (10) the expense of supporting inmates of benevolent or penal
- 20 institutions;
- 21 (11) the expense of publishing delinquent tax lists;
- 22 (12) the amount of compensation of county employees that is
- 23 payable out of the county treasury;
- 24 (13) the expenses of the county property tax assessment board of
- 25 appeals **incurred before 2011, or the expenses of the county**
- 26 **exemption board incurred after 2010;** and
- 27 (14) other expenditures to be made by the executive or under its
- 28 orders, specifically itemized.

29 SECTION 140. IC 36-2-6-22, AS AMENDED BY P.L.146-2008,
30 SECTION 690, IS AMENDED TO READ AS FOLLOWS
31 [EFFECTIVE JULY 1, 2009]: Sec. 22. (a) As used in this section, the
32 following terms have the meanings set forth in IC 6-1.1-1:

- 33 (1) Assessed value.
- 34 (2) Exemption.
- 35 (3) Owner.
- 36 (4) Person.
- 37 (5) Property taxation.
- 38 (6) Real property.
- 39 (7) Township assessor.
- 40 (b) As used in this section, "PILOTS" means payments in lieu of
- 41 taxes.
- 42 (c) As used in this section, "property owner" means the owner of

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1 real property described in IC 6-1.1-10-16.7 that is not located in a
2 county containing a consolidated city.

3 (d) Subject to the approval of a property owner, the fiscal body of
4 a county may adopt an ordinance to require the property owner to pay
5 PILOTS at times set forth in the ordinance with respect to real property
6 that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance
7 remains in full force and effect until repealed or modified by the
8 legislative body, subject to the approval of the property owner.

9 (e) The PILOTS must be calculated so that the PILOTS are in an
10 amount equal to the amount of property taxes that would have been
11 levied upon the real property described in subsection (d) if the property
12 were not subject to an exemption from property taxation.

13 (f) PILOTS shall be imposed in the same manner as property taxes
14 and shall be based on the assessed value of the real property described
15 in subsection (d). Except as provided in subsection (i):

16 **(1) in a calendar year before 2011**, the township assessor, or the
17 county assessor if there is no township assessor for the township;
18 **or**

19 **(2) in a calendar year after 2010, the department of local**
20 **government finance;**

21 shall assess the real property described in subsection (d) as though the
22 property were not subject to an exemption.

23 (g) PILOTS collected under this section shall be distributed in the
24 same manner as if they were property taxes being distributed to taxing
25 units in the county.

26 (h) PILOTS shall be due as set forth in the ordinance and bear
27 interest, if unpaid, as in the case of other taxes on property. PILOTS
28 shall be treated in the same manner as taxes for purposes of all
29 procedural and substantive provisions of law.

30 (i) **For a calendar year before 2011**, if the duties of the township
31 assessor have been transferred to the county assessor as described in
32 IC 6-1.1-1-24, a reference to the township assessor in this section is
33 considered to be a reference to the county assessor.

34 SECTION 141. IC 36-2-15-2, AS AMENDED BY P.L.88-2005,
35 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2009]: Sec. 2. (a) A county assessor shall be elected under
37 IC 3-10-2-13 by the voters of the county **in elections held before 2010**.

38 (b) To be eligible to serve as an assessor, a person must meet the
39 qualifications prescribed by IC 3-8-1-23.

40 (c) A county assessor must reside within the county as provided in
41 Article 6, Section 6 of the Constitution of the State of Indiana. The
42 assessor forfeits office if the assessor ceases to be a resident of the

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1 county.

2 (d) **Except as provided in subsection (e)**, the term of office of a
3 county assessor is four (4) years, beginning January 1 after election and
4 continuing until a successor is elected and qualified.

5 **(e) The term of office of a county assessor in office on December**
6 **31, 2010, ends on that day.**

7 SECTION 142. IC 36-2-15-5, AS AMENDED BY P.L.146-2008,
8 SECTION 693, IS AMENDED TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) The county assessor shall
10 perform the functions assigned by statute to the county assessor,
11 including the following:

- 12 (1) Countywide equalization.
- 13 (2) Selection and maintenance of a countywide computer system.
- 14 (3) Certification of gross assessments to the county auditor.
- 15 (4) Discovery of omitted property.
- 16 (5) In:

17 (A) a township in which the transfer of duties of the elected
18 township assessor is required by subsection (c); or

19 (B) a township in which the duties relating to the assessment
20 of tangible property are not required to be performed by a
21 township assessor elected under IC 36-6-5;

22 performance of the assessment duties prescribed by IC 6-1.1.

23 (b) A transfer of duties between assessors does not affect:

- 24 (1) any assessment, assessment appeal, or other official action
25 made by an assessor before the transfer; or
- 26 (2) any pending action against, or the rights of any party that may
27 possess a legal claim against, an assessor that is not described in
28 subdivision (1).

29 Any assessment, assessment appeal, or other official action of an
30 assessor made by the assessor within the scope of the assessor's official
31 duties before the transfer is considered as having been made by the
32 assessor to whom the duties are transferred.

33 (c) If

34 ~~(1) for a particular general election after June 30, 2008, the person~~
35 ~~elected to the office of township assessor has not attained the~~
36 ~~certification of a level two assessor-appraiser or~~

37 ~~(2) for a particular general election after January 1, 2012, the~~
38 ~~person elected to the office of township assessor has not attained~~
39 ~~the certification of a level three assessor-appraiser;~~

40 as provided in IC 3-8-1-23.6 before the date the term of office begins,
41 the assessment duties prescribed by IC 6-1.1 that would otherwise be
42 performed in the township by the township assessor are transferred to

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the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election a person who has attained the required level of certification referred to in ~~subdivision (1) or (2)~~ **this subsection** is elected to the office of township assessor.

(d) If assessment duties in a township are transferred to the county assessor under subsection (c), the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor.

(e) A referendum shall be held under sections 7.4 through 11 of this chapter in each township in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000) to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor of the township.

SECTION 143. IC 36-2-19-7, AS AMENDED BY P.L.146-2008, SECTION 700, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) Except as provided in subsection (b), in a county in which IC 6-1.1-5-9 or IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy of any plat described in section 4 of this chapter with the township assessor (if any) **in a calendar year before 2011, or with the department of local government finance in a calendar year after 2010.**

(b) **In a calendar year before 2011**, if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 144. IC 36-3-2-10, AS AMENDED BY P.L.146-2008, SECTION 701, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 10. (a) The general assembly finds the following:

(1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible property by separate municipal corporations and other public entities that operate as private enterprises yet are exempt or whose property is exempt from property taxation.

(2) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the legislative body of the consolidated city and county should be authorized to collect payments in lieu of taxes from these public entities.

(3) That the appropriate maximum payments in lieu of taxes

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would be the amount of the property taxes that would be paid if the tangible property were not subject to an exemption.

(b) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Personal property.
- (6) Property taxation.
- (7) Tangible property.
- (8) Township assessor.

(c) As used in this section, "PILOTS" means payments in lieu of taxes.

(d) As used in this section, "public entity" means any of the following government entities in the county:

- (1) An airport authority operating under IC 8-22-3.
- (2) A capital improvement board of managers under IC 36-10-9.
- (3) A building authority operating under IC 36-9-13.
- (4) A wastewater treatment facility.

(e) The legislative body of the consolidated city may adopt an ordinance to require a public entity to pay PILOTS at times set forth in the ordinance with respect to:

- (1) tangible property of which the public entity is the owner or the lessee and that is subject to an exemption;
- (2) tangible property of which the owner is a person other than a public entity and that is subject to an exemption under IC 8-22-3; or
- (3) both.

The ordinance remains in full force and effect until repealed or modified by the legislative body.

(f) The PILOTS must be calculated so that the PILOTS may be in any amount that does not exceed the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). Except as provided in subsection (l):

- (1) for a calendar year before 2011**, the township assessor, or the county assessor if there is no township assessor for the township; **or**

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(2) in a calendar year after 2010, the department of local government finance;

shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

(l) **In a calendar year before 2011**, if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 145. IC 36-3-2-11, AS AMENDED BY P.L.146-2008, SECTION 702, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

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(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

(1) agreed upon by the property owner and the legislative body of the consolidated city;

(2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and

(3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (i):

(1) in a calendar year before 2011, the township assessor, or the county assessor if there is no township assessor for the township;
or

(2) in a calendar year after 2010, the department of local government finance;

shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) **In a calendar year before 2011**, if the duties of the township

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assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 146. IC 36-6-5-1, AS AMENDED BY P.L.3-2008, SECTION 262, AND AS AMENDED BY P.L.146-2008, SECTION 710, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) *Except as provided in subsection (f), Subject to subsection (g), before 2009*, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

~~(1)~~ (A) a population of more than eight thousand (8,000); or
~~(2)~~ (B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(b) *Except as provided in subsection (f), Subject to subsection (g), before 2009*, a township assessor shall be elected under IC 3-10-2-14 **(repealed effective July 1, 2008)** in each township:

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:

~~(1)~~ (A) the legislative body of the township, ~~(4)~~ by resolution, declares that the office of township assessor is necessary; and
~~(2)~~ (B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(c) *Except as provided in subsection (f), Subject to subsection (g)*, a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

(d) *Subject to subsection (g), after 2008 and before 2010*, a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:

(1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and

(2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.

~~(d)~~ (e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a

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resident of the township.

~~(e)~~ (f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

~~(f)~~ (g) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6.

(h) *After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).*

(i) Notwithstanding any other law, the term of office of a township assessor in office on December 31, 2010, ends on that day.

SECTION 147. IC 36-7-30-31, AS AMENDED BY P.L.146-2008, SECTION 771, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a reuse authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.
- (3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the reuse authority.
- (4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

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(d) The fiscal body of the unit may adopt an ordinance to require a reuse authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the reuse authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). Except as provided in subsection (j):

(1) in a calendar year before 2011, the township assessor, or the county assessor if there is no township assessor for the township;
or

(2) in a calendar year after 2010, the department of local government finance;

shall assess the tangible property described in subsection (d) as though the property were not exempt. The reuse authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a reuse authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The reuse authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

(j) **In a calendar year before 2011,** if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 148. IC 36-7-30.5-34, AS AMENDED BY P.L.146-2008, SECTION 773, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 34. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Owner.

(3) Person.

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- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

(1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.

(2) That military base property held by a development authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.

(3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the development authority.

(4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a development authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the development authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). Except as provided in subsection (j):

(1) in a calendar year before 2011, the township assessor, or the county assessor if there is no township assessor for the township;
or

(2) in a calendar year after 2010, the department of local government finance;

shall assess the tangible property described in subsection (d) as though the property were not exempt. The development authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a development authority is

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1 authorized to pay PILOTS imposed under this section from any legally
 2 available source of revenues. The development authority may consider
 3 these payments to be operating expenses for all purposes.

4 (h) PILOTS shall be deposited in the general fund of the unit and
 5 used for any purpose for which the general fund may be used.

6 (i) PILOTS shall be due as set forth in the ordinance and bear
 7 interest, if unpaid, as in the case of other taxes on property. PILOTS
 8 shall be treated in the same manner as property taxes for purposes of
 9 all procedural and substantive provisions of law.

10 (j) **In a calendar year before 2011**, if the duties of the township
 11 assessor have been transferred to the county assessor as described in
 12 IC 6-1.1-1-24, a reference to the township assessor in this section is
 13 considered to be a reference to the county assessor.

14 SECTION 149. IC 36-9-11.1-11, AS AMENDED BY P.L.146-2008,
 15 SECTION 789, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) All property of every kind,
 17 including air rights, acquired for off-street parking purposes, and all its
 18 funds and receipts, are exempt from taxation for all purposes. When
 19 any real property is acquired by the consolidated city, the county
 20 auditor shall, upon certification of that fact by the board, cancel all
 21 taxes then a lien. The certificate of the board must specifically describe
 22 the real property, including air rights, and the purpose for which
 23 acquired.

24 (b) A lessee of the city may not be assessed any tax upon any land,
 25 air rights, or improvements leased from the city, but the separate
 26 leasehold interest has the same status as leases on taxable real property,
 27 notwithstanding any other law. Whenever the city sells any such
 28 property to anyone for private use, the property becomes liable for all
 29 taxes after that, as other property is so liable and is assessed, and the
 30 board shall report all such sales to:

31 **(1) in a calendar year before 2011**, the township assessor, or the
 32 county assessor if there is no township assessor for the township;
 33 ~~who shall cause or~~

34 **(2) in a calendar year after 2010, the department of local**
 35 **government finance;**
 36 **to place the property to be upon on the proper tax records.**

37 (c) **In a calendar year before 2011**, if the duties of the township
 38 assessor have been transferred to the county assessor as described in
 39 IC 6-1.1-1-24, a reference to the township assessor in this section is
 40 considered to be a reference to the county assessor.

41 SECTION 150. THE FOLLOWING ARE REPEALED
 42 [EFFECTIVE JANUARY 1, 2011]: IC 3-8-1-23; IC 3-8-1-23.6;

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1 IC 3-13-10-3; IC 6-1.1-1-1.5; IC 6-1.1-1-24; IC 6-1.1-3-6;
 2 IC 6-1.1-3-19; IC 6-1.1-13; IC 6-1.1-28; IC 6-1.1-31-9; IC 6-1.1-31-12;
 3 IC 6-1.1-31.7; IC 6-1.1-35-3; IC 6-1.1-35-5; IC 6-1.1-35-11;
 4 IC 6-1.1-35-12; IC 6-1.1-35.2; IC 6-1.1-36-2; IC 6-1.1-36-3;
 5 IC 6-1.1-36-12; IC 36-2-15; IC 36-2-16-8; IC 36-6-5.

6 SECTION 151. [EFFECTIVE JULY 1, 2009] (a) **The legislative**
 7 **services agency shall prepare legislation for introduction in the**
 8 **2010 regular session of the general assembly to organize and**
 9 **correct statutes affected by this act, if necessary.**

10 (b) **This SECTION expires July 1, 2010.**

11 SECTION 152. [EFFECTIVE UPON PASSAGE] (a) **As used in**
 12 **this SECTION, "department" refers to the department of local**
 13 **government finance.**

14 (b) **Each elected township assessor and each county assessor**
 15 **whose duties are assumed under this act by the department shall**
 16 **organize the records of the assessor's office in a manner prescribed**
 17 **by the department and transfer the records to the department as**
 18 **directed by the department. The department shall, before January**
 19 **1, 2011, determine a procedure and schedule for the transfer of the**
 20 **records. A township assessor or county assessor shall complete the**
 21 **transfer of records and operations to the department before**
 22 **January 1, 2011.**

23 (c) **The township assessors and county assessors shall take all**
 24 **action necessary to:**

25 (1) **ensure an orderly transfer of all township assessor and**
 26 **county assessor records to the department; and**

27 (2) **provide for an uninterrupted and professional transition**
 28 **of the property assessment functions from the township**
 29 **assessor or county assessor to the department consistent with**
 30 **the directions of the department and this act.**

31 (d) **This SECTION expires January 1, 2012.**

32 SECTION 153. [EFFECTIVE JULY 1, 2009] (a) **This act does not**
 33 **affect any assessment, assessment appeal, or other official action**
 34 **of a township assessor or county assessor made before the transfer**
 35 **to the department of local government finance of duties relating to**
 36 **the assessment of tangible property. Any assessment, assessment**
 37 **appeal, or other official action made by a township assessor or**
 38 **county assessor within the scope of the assessor's official duties**
 39 **under IC 6-1.1, before its amendment by this act, before transfer**
 40 **to the department of local government finance of duties relating to**
 41 **the assessment of tangible property shall be considered as having**
 42 **been made by the department.**

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1 (b) This act does not affect any pending action against, or the
2 rights of any party that may possess a legal claim against, a
3 township assessor or county assessor that is not described in
4 subsection (a).

5 (c) This SECTION expires January 1, 2012.

6 SECTION 154. [EFFECTIVE JULY 1, 2009] (a) The department
7 of local government finance shall adjust the maximum permissible
8 ad valorem property tax levy of a county and a township in the
9 county to reflect the transfer of records and operations from the
10 township assessor or county assessor to the department of local
11 government finance under this act. The adjusted maximum
12 permissible ad valorem tax levies determined under this SECTION
13 apply to property taxes first due and payable in 2011.

14 (b) This SECTION expires January 1, 2012.

15 SECTION 155. An emergency is declared for this act.

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